



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Wesley Wildman & Andrea Waitroob
DOCKET NO.: 14-00762.001-R-1
PARCEL NO.: 16-32-401-002

The parties of record before the Property Tax Appeal Board are Wesley Wildman & Andrea Waitroob, the appellants, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the decision of the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$46,447
IMPR.: \$69,247
TOTAL: \$115,694

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal on February 20, 2015 from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story single family dwelling of wood siding exterior construction with 1,936 square feet of living area. The dwelling was constructed in 1959. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 464 square feet of building area. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants submitted information on five comparables. The appellants also made reference that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket No. 13-01421.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the

subject property to \$114,673 based on an agreement of the parties. The appellants requested the subject's assessment be reduced to \$103,172.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$115,694. The board of review submitted a statement that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2013 tax year under Docket Number 13-01421.001-R-1. The board of review explained in that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$114,673 based on an agreement of the parties. The board of review further explained that West Deerfield Township's general assessment cycle began in 2011, it believed the property is owner occupied and the property has not recently sold. It further indicated that in tax year 2014 a township equalization factor of 1.0089 was applied in West Deerfield Township. The board of review stated that a Certificate of Error was issued for tax year 2014 which adjusted the subject's assessment to reflect the 2013 decision issued by the Property Tax Appeal Board adjusted by the township equalization factor in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) resulting in a total assessment of \$115,694. A copy of the Certificate of Error with signatures dated April 30, 2015 and May 5, 2015 was submitted by the board of review. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Board finds pursuant to section 16-185 of the Property Tax Code the subject's assessment of \$115,694 as reflected on the Board of Review Notes on Appeal and on the Certificate of Error submitted by the board of review is appropriate.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal the prior tax year (2013) in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$114,673. The record further indicated the subject property is an owner occupied dwelling, the 2013 and 2014 tax years are in the same general assessment period and an equalization factor of 1.0089 was applied in West Deerfield Township in 2014. Furthermore, the decision of the Property Tax Appeal Board for the 2013 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's assessment as established by decision for the 2013 tax year decision should be carried forward to the 2014 tax year subject only to the equalization

factor applied in 2014, which the board of review did via a Certificate of Error.¹ Based on this record the Board finds the subject's assessment of \$115,694 is appropriate.

¹ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 22, 2016



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of

the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.