



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

APPELLANT: Jeff Baker
DOCKET NO.: 14-01411.001-R-1
PARCEL NO.: 16-07-105-016

The parties of record before the Property Tax Appeal Board are Jeff Baker, the appellant, by attorney James P. Regan of Fisk Kart Katz and Regan, Ltd., 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 No Change in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 96,548
IMPR.: \$128,180
TOTAL: \$224,728

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal 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 consists of an owner occupied residential property located in West Deerfield Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board arguing the subject property was inequitably assessed. In support of this claim, the appellant submitted eight assessment comparables. The appellant's evidence also disclosed the subject property was the matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 13-01272.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$222,746 based on an agreement by the parties. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$222,746.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$224,728 was disclosed.¹ The board of review noted the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board a prior tax year under Docket Number 13-01272.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$222,746. The board of review's evidence disclosed the subject property is located in West Deerfield wherein a 1.0089 equalization factor was issued to all non-farm parcels for the 2014 tax year. The board of review indicated that tax year 2011 was the beginning of the most recent quadrennial general assessment cycle. The board of review explained that in March 2015 a Certificate of Error issued adjusting the subject's assessment from \$236,829 to \$224,728 consistent with section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The board of review indicated it was important to know that at the time the Certificate of Error was processed, it was not aware the 2014 appeal had been filed with the Property Tax Appeal Board. A copy of the Certificate of Error was submitted. The board of review argued the subject's 2014 final assessment is equal to the prior Property Tax Appeal Board decision plus equalization pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review also submitted assessment information to demonstrate the subject property was being uniformly assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board finds that section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185). As a result, the assessment equity evidence submitted by the parties was given little weight.

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 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. (35 ILCS 200/16-185)

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal for the 2013 tax year under Docket Number 13-01272.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$222,746. The evidence further indicates the subject property is an owner occupied residential property. The record contains no evidence indicating the subject property sold in an arm's-length

¹The subject's assessment was reduced by the board of review from \$236,829 to \$224,728 through a Certificate of Error dated in March 2015.

transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. The Board finds that its 2013 decision shall be carried forward to the subsequent assessment year plus application of the equalization factor. The Board finds the subject's final assessment for the 2014 assessment year, as determined by the board of review, follows the provisions outlined in section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). ($\$222,746 \times 1.0089 = \$224,728$). This evidence was not refuted by the appellant. Therefore, the Board finds no change in the subject's assessment is warranted.

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



Acting 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: September 23, 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.