



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

APPELLANT: John Stone
DOCKET NO.: 14-01522.001-R-1
PARCEL NO.: 16-08-301-006

The parties of record before the Property Tax Appeal Board are John Stone, the appellant, by attorney George J. Relias of Relias & Tsonis, LLC, 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: \$177,981
IMPR.: \$290,656
TOTAL: \$468,637

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 a two-story brick dwelling that has 6,977 square feet of living area. The dwelling was constructed in 1991. Features include an unfinished basement, central air conditioning, three fireplaces and a 1,274 square foot attached garage. The subject property is 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 five assessment comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$468,637 was disclosed. The board of review argued the subject property is

an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-03525.001-R-2. The board of review submitted a copy of the decision issued by the Property Tax Appeal Board for the 2011 tax year. In that appeal, the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$498,376 based on an agreement by the parties that was supported by the evidence in the record. The board of review's evidence indicates tax year 2011 was the beginning of the quadrennial general assessment period and township equalization factors of .9530, .9780 and 1.0089 were issued for the 2012, 2013 and 2014 tax years. The board of review argued it applied the township equalization factors to the Property Tax Appeal Board's 2011 tax year decision of \$498,376 resulting in a final assessment of \$468,637 for 2014 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185). The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-03525.001-R-2. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$498,376 based on the evidence and an agreement by the parties. The board of review contends the subject property is an owner occupied residential property, which was not refuted by the appellant.

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)

Based on this controlling statutory language, the Board finds its 2011 decision shall be carried forward to the subsequent assessment year(s) of the same general assessment period plus application of any equalization factor(s). The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. 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). ($\$498,376 \times .9530 \times .9780 \times 1.0089 = \$468,637$). Therefore, the Board finds no reduction 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.