



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

APPELLANT: Richard Michelon  
DOCKET NO.: 14-01532.001-R-1  
PARCEL NO.: 16-26-207-046

The parties of record before the Property Tax Appeal Board are Richard Michelon, the appellant, by attorney Nora Doherty of Steven B. Pearlman & Associates, 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:** \$154,049  
**IMPR.:** \$443,588  
**TOTAL:** \$597,637

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 6,112 square feet of living area. The dwelling was constructed in 2006. Features include a finished basement, central air conditioning, two fireplaces, a swimming pool and two attached garages that contain 312 and 808 square feet of building area, respectively. The subject property is located in Moraine 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 three 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 \$597,637 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 11-04957.001-R-1. 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 \$639,802 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 .9848, .9804 and .9942 were issued for the 2012, 2013 and 2014 tax years. The board of review argued by applying the township equalization factors to the Property Tax Appeal Board's 2011 tax year decision of \$639,802, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), would result in an assessment of \$614,145, which is greater than the subject's 2014 final assessment of \$597,637. However the board of review requested the Board to sustain the subject's 2014 final assessment of \$597,637.

### **Conclusion of Law**

The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-04957.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$639,802 based on the evidence and an agreement by the parties.

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.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2011 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$639,802. The record further disclosed the subject property is an owner occupied dwelling and the 2011 tax year was the beginning of the most recent quadrennial general assessment period. The record also disclosed that equalization factors of .9848, .9804 and .9942 were issued for the 2012, 2013 and 2014 tax years. Furthermore, the decision of the Property Tax Appeal Board for the 2011 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in an assessment of \$614,145, which is greater than the 2014 assessment of the subject property of \$597,637. After considering the requirements of section 16-185 of the Property Tax Code and the fact the board of review requested confirmation of the assessment, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not justified.

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.