



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

APPELLANT: Dean Thomas
DOCKET NO.: 15-04499.001-R-2
PARCEL NO.: 06-27-413-022

The parties of record before the Property Tax Appeal Board are Dean Thomas, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby dismisses the appeal. The assessed valuation of the property is:

LAND: \$43,987
IMPR.: \$114,957
TOTAL: \$158,944

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13,566 square foot parcel improved with a 1.5-story dwelling of stucco and frame exterior construction. The subject was built in 2007 and contains 3,611 square feet of living area. Features include air conditioning, three fireplaces and a 718 square foot garage. The subject is located in Grays Lake, Avon Township, Lake County, Illinois.

The appellant appealed to the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal.

By letter dated May 1, 2018 the appellant was given notice that the hearing for the subject appeal was scheduled for August 16, 2018 at 10:30 a.m. at the office of the Lake County Board of Review. The letter further informed the appellant of the need to provide a court reporter due to the requested change in the assessment. At the time of the hearing, all parties were present before the Board. However, the appellant failed to procure the services of a court reporter to record and transcribe the proceeding as required by Section 1910.67(n) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.67(n)). At the date and time of the hearing the appellant appeared and submitted a request for continuance due to a shortage of court reporters. Since no court reporter was present, the hearing officer cancelled the hearing.

Section 1910.67(n) of the rules of the Property Tax Appeal Board provides in part that:

In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his own expense... 86 Ill.Admin.Code §1910.67(n).

Section 1910.69(d) of the rules of the Property Tax Appeal Board provides in part that:

Failure of the contesting party to furnish a court reporter as required by Section 1910.67(n) of this Part shall be sufficient cause to dismiss the appeal... 86 Ill.Admin.Code §1910.69(d).

The Board finds a letter dated May 1, 2018, notified the appellant that a hearing would be held on August 16, 2018. The letter also indicated the time, location and, pursuant Section 1910.67(n) of the Board's rules, and further stated, the appellant was required to engage a court reporter for the hearing. At the hearing the appellant presented a motion for continuance of the hearing based on his unavailability to find a court reporter for the hearing. Based on questioning by the hearing officer, it was indicated that attempts to procure a court reporter was only attempted immediately prior to the hearing. Section 1910.67(i) of the rules of the Property Tax Appeal Board provides in part:

Continuances shall be granted for good cause shown in writing, and then only on an order of a Member of the Property Tax Appeal Board, or a duly authorized Hearing Officer. Good cause shall be the inability to attend the hearing at the date and time set by the Board for a cause beyond the control of the party, such as the unavoidable absence of a party, his attorney or material witness, or the serious illness or death of a witness or party. . . . (86 Ill.Admin.Code §1910.67(i)).

The Board finds, pursuant to Section 1910.67(i), the appellant failed to demonstrate good cause for the continuance of the hearing. Additionally, the Board finds good cause was not shown for failure to provide a court reporter, since notice of the hearing was sent to the appellant over three (3) months prior to the scheduled hearing date, allowing ample time for the appellant to obtain court reporting services. The Board finds the appellant did not act with due diligence to obtain the services of a court reporter.

Based on this record, the Board finds the appellant failed to procure the services of a court reporter as required by Section 1910.67(n) of the rules of the Property Tax Appeal Board. The Board further finds that pursuant to Section 1910.69(d) of the rules of the Property Tax Appeal Board, failure to furnish a court reporter as required in Section 1910.67(n) is sufficient cause for dismissal of the appeal.

By letter dated August 20, 2018 the appellant argued the hearing officer, Edwin Boggess, failed to meet the requirements of Section 1910.67(h) and Section 1910.67(g) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.67(h) and §1910.67(g)). The Board further finds the hearing officer's denial of the Motion for Continuance does not demonstrate hearing officer Edwin Boggess does not have the requirements to be an Administrative Law Judge.

Based on the aforementioned analysis, the Board hereby denies the appellant's request for a continuance and dismisses the appeal.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: October 16, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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