



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

APPELLANT: Henry Bellagamba
DOCKET NO.: 16-00048.001-R-1
PARCEL NO.: 15-26-300-012

The parties of record before the Property Tax Appeal Board are Henry Bellagamba, the appellant, 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 **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: \$61,652
IMPR.: \$301,302
TOTAL: \$362,954

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2016 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 dwelling of brick construction with 7,225 square feet of living area. The dwelling was constructed in 2002. The property has a 42,253 square foot site and is located in Riverwoods, Vernon Township, Lake County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-02425.001-R-2. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$339,431 based on the stipulation submitted by the parties. The appellant made a legal argument that the subject is an owner-occupied dwelling and that 2015 was the first year of the assessment cycle for Vernon Township, Lake County. The appellant incorrectly reported that the 2016 assessment was \$452,878.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$339,431, identical to the decision of the Property Tax Appeal Board for tax year 2015.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$362,954. As part of the board of review's submission, it was reported that 2015 was the start of the general assessment cycle in Vernon Township and furthermore, properties in Vernon Township had an equalization factor of 1.0693 applied in 2016.

The board of review's submission included a property record card for the subject property indicating the owners of the dwelling included the appellant in this appeal.

In support of its contention of the correct assessment, the board of review performed the calculation of the 2015 assessment of the subject property as determined by the Property Tax Appeal Board of \$339,431 with a 2016 Vernon Township equalization factor of 1.0693 applied which resulted in a total assessment of \$362,954. Based on this evidence and argument, the board of review requested confirmation of the subject's 2016 assessment.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-02425.001-R-2. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$339,431 based on the stipulation submitted 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. [Emphasis added.]

The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2015 and 2016 are within the same general assessment period in Lake County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted since the 2016 assessment reflects the Property Tax Appeal Board's prior year's finding plus the application of the equalization factor of 1.0693.

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: _____

May 15, 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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