



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

APPELLANT: Theodore Polk  
DOCKET NO.: 16-04111.001-R-1  
PARCEL NO.: 11-03-101-017

The parties of record before the Property Tax Appeal Board are Theodore Polk, the appellant, by attorney Michael Elliott of Elliott & Associates, P.C. in Des Plaines; 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:** \$86,205  
**IMPR.:** \$173,629  
**TOTAL:** \$259,834

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 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 and frame exterior construction with 4,133 square feet of living area.<sup>1</sup> The dwelling was constructed in 1996. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached three-car garage. The property has a site containing 1.06 acres of land and is located in Waukegan, Libertyville Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Michael J. Sullivan estimating the subject property had a market value of \$735,000, including land, as of January 1, 2016.

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<sup>1</sup> The Property Tax Appeal Board finds the best evidence of size was presented by the appellant located in the appraisal located in the appraisal which contained a schematic diagram and the calculations of the subject's size.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$259,834. The subject's assessment reflects a market value of \$783,577 or \$189.59 per square foot of living area, land included, when using 4,133 square feet of living area and the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a copy of the Final Administrative Decision rendered by the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-03263.001-R-1 resulting in a total assessment of \$242,858. The board of review explained that 2015 was the beginning of the general assessment cycle that runs through 2018. The board of review also asserted that the property is an owner-occupied dwelling. The board of review contends the subject's assessment for the 2016 tax year is equivalent to the assessment as established by the Property Tax Appeal Board plus application of the township equalization factor of 1.0699, resulting in a final assessment for the 2016 tax year of \$259,834. Based on this evidence, the Board of Review requested the Property Tax Appeal Board confirm the subject's assessment.

### **Conclusion of Law**

The Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2015 tax year under Docket Number 15-03263.001-R-1. In the appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$242,858 based on an agreement of the parties. The Property Tax Appeal Board finds that Lake County's general assessment period began in the 2015 tax year and runs through the 2018 tax year. The Lake County board of review confirmed that for the 2016 tax year, township equalization factor of 1.0699 was applied in Libertyville Township. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

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 Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2018 tax years are in the same general assessment period. An equalization factor of 1.0699 was applied in Libertyville Township for the 2016 tax year. Furthermore, the 2015 decision of the Property Tax Appeal Board 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 (35 ILCS 200/16-185) to the Board's prior 2015 decision, results in an assessment of \$259,834 ( $\$242,858 \times 1.0699 = \$259,834$ ). The subject's 2016

assessment is \$259,834. Thus, no change in assessment is warranted. Considering the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds the subject's assessment is 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. 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.

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Chairman



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Member

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Member



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Member

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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: December 23, 2019



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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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