



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

APPELLANT: Eileen Horgan
DOCKET NO.: 16-04311.001-R-1
PARCEL NO.: 16-28-102-003

The parties of record before the Property Tax Appeal Board are Eileen Horgan, 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 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: \$ 70,664
IMPR.: \$110,249
TOTAL: \$180,913

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 part two-story and part one-story dwelling of brick exterior construction with 2,760 square feet of living area. The dwelling was constructed in 1964. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property is located in Deerfield, West Deerfield 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 15-02233.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$169,983 based upon the stipulation of the parties.

For this 2016 tax year appeal, the appellant contends both assessment inequity and overvaluation as the bases of this appeal. In support of these claims, the appellant provided three grid analyses

on eleven properties with assessment and sales data. In addition, the appellant submitted a brief concerning the conduct of the 2016 telephone hearing with the Lake County Board of Review and requested that the Property Tax Appeal Board listen to a tape recording of the hearing to "evaluate the conversation as well as the primary individual responsible for rendering a decision."

Based upon the evidence submitted, the appellant requested reductions in both the land and improvement assessments of the subject property for a total reduced assessment request of \$169,983. The requested total assessment would reflect a market value of \$510,000 or \$184.78 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,913. As part of the board of review's submission, it was reported that properties in West Deerfield Township had an equalization factor of 1.0643 applied in 2016.

The board of review's submission included a memorandum reporting that the subject's 2015 assessment as determined by the Property Tax Appeal Board in Docket Number 15-02233.001-R-1 has been carried forward for tax year 2016 subject to the applicable equalization factor of 1.0643 ($169,983 \times 1.0643 = 180,913$, rounded).

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the appellant's complaints regarding the appeal process before the Lake County Board of Review will be briefly addressed. The law is clear that proceedings before the Property Tax Appeal Board are *de novo* "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will determine the correct assessment of the subject property under the applicable provisions of the Property Tax Code (35 ILCS 200/1 et seq.).

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-02233.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$169,983 based upon the stipulation of 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 2015 decision as issued by the Property Tax Appeal Board has been carried forward to the subsequent 2016 tax year subject only to the applicable 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 as the 2016 assessment reflects the Property Tax Appeal Board's prior year's 2015 finding plus the application of the equalization factor of 1.0643.

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: January 21, 2020



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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