



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

APPELLANT: Harold Krent
DOCKET NO.: 17-00873.001-R-1
PARCEL NO.: 16-14-317-006

The parties of record before the Property Tax Appeal Board are Harold Krent, 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: \$167,586
IMPR.: \$109,398
TOTAL: \$276,984

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2017 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 frame dwelling with 3,753 square feet of living area. The dwelling was constructed in 1951, with an effective age of 1957. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a 420-square foot garage. The property is located in Highland Park, Moraine Township, Lake County.

The appellant asserted a contention of law as the basis of the appeal. In support of this claim, the appellant submitted a brief arguing that his assessment is contrary to a settlement agreement that he had entered into with the Lake County Board of Review. He contends that he received an email from Cynthia Franke on behalf of the Lake County Assessment office which stated that the offer was for “both the 2015 and pending PTAB and 2016 Appeal.” She did not indicate that the offered amount was subject to an equalization factor and the signed stipulation agreement does not state that there would be an equalizer in 2016. Appellant attached copies of his email

correspondence with Ms. Franke. 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" disclosing the total assessment for the subject of \$276,984. The subject's assessment reflects a market value of \$835,548 or \$222.63 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Lake County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review argued the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board a prior year under Docket Number 15-03250.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$245,000 based on an agreement by the parties. The board of review asserted that tax years 2015 and 2017 are within the same general assessment period. The board of review submitted a copy of a letter to the appellant dated October 24, 2016 confirming the assessment change for 2016 which states "Reason For Change: Rollover of value from the prior 2015 PTAB decision plus township equalization. $\$245,000 \times 1.0763 = \$263,694$." The board of review also submitted information on seven comparable properties to demonstrate the subject was not overvalued. The evidence provided by the board of review further disclosed that township equalization factors of 1.0763 and 1.0504 were applied in 2016 and 2017, respectively, to arrive at a current assessment of \$276,984. ($\$245,000 \times 1.0763 \times 1.0504 = \$276,984$).

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2017 tax year without the application of an equalization factor. The board of review countered with the argument that the 2015 assessment of the subject property as established by the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2015 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2015 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2015 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that township equalization factors of 1.0763 and 1.0504 were applied in 2016 and 2017 respectively to arrive at the subject's current assessment. ($\$245,000 \times 1.0763 \times 1.0504 = \$276,984$) For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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: July 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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