



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

APPELLANT: Howard Pattis
DOCKET NO.: 17-01303.001-R-1
PARCEL NO.: 16-34-103-004

The parties of record before the Property Tax Appeal Board are Howard Pattis, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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 a reduction 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: \$74,392
IMPR.: \$274,085
TOTAL: \$348,477

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 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 dwelling of stone exterior construction with 4,126 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 585 square foot garage. The property has an 11,752 square foot site and is located in Deerfield, Moraine Township, Lake County.

The Property Tax Appeal Board takes notice the property was the subject matter of an appeal before the Board for the 2016 tax year under Docket No. 16-02724.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$335,300 based on the evidence submitted by the parties. Furthermore, the record reveals that the subject property is an owner-occupied residence.

The Board also takes notice that 2016 and 2017 are in the same general assessment period in Lake County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

For this 2017 appeal, the appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three assessment equity comparables. 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 \$355,948. The subject property has an improvement assessment of \$281,556 or \$68.24 per square foot of living area. The board of review indicated that for the 2017 tax year there was an equalization factor of 1.0393 applied to the assessments of non-farm properties located in Moraine Township.

With respect to the appellant's evidence, the board of review submitted a memorandum critiquing the comparables submitted by the appellant.

In support of its contention of the correct assessment, the board of review submitted information on four assessment equity comparables. Based on this evidence, the board of review requested confirmation of 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 2016 under Docket Number 16-02724.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$335,300 based on the evidence submitted by the parties for tax year 2016. Furthermore, the subject is an owner-occupied residence. The Property Tax Appeal Board also 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 reported that for the 2017 tax year, a township equalization factor of 1.0393 was applied in Moraine Township. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

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. (35 ILCS 200/16-185)

In summary, 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 1.0393 for tax year 2017 was applied in Moraine Township. 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 2016 and 2017 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 or that the subject property sold establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0393.

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

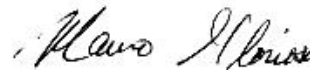
DISSENTING: _____

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:

April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Howard Pattis, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085