



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

APPELLANT: Lee Cotton
DOCKET NO.: 17-01954.001-R-1
PARCEL NO.: 16-29-205-012

The parties of record before the Property Tax Appeal Board are Lee Cotton, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest; 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: \$44,702
IMPR.: \$281,793
TOTAL: \$326,495

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 brick exterior construction with 3,936 square feet of living area. The dwelling was constructed in 2004. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of the subject property with an opinion of market value of \$870,000 as of September 6, 2016. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$326,495. In support of the subject's assessment, the board of review submitted information on four comparable sales and a copy of the Final Administrative Decision

rendered by the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-02926.001-R-1 in which the subject's assessment was reduced to \$295,170. The board of review explained that the tax year 2015 was the beginning of the general assessment period that runs through the 2018 tax year. The board of review indicated that in tax year 2016 an equalization factor of 1.0643 was applied and in tax year 2017 an equalization factor of 1.0393 was applied in West Deerfield Township. The board of review contends the subject's assessment for the 2017 tax year is equivalent to the assessment as established by the Property Tax Appeal Board for the 2015 tax year plus application of the township equalization factors which results in assessment for the 2017 tax year of \$326,495. Based on this evidence and in accordance with Section 16-185 of the Property Tax Code, 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 the 2015 and 2016 tax years under Docket Numbers 15-02096.001-R-1 and 16-03409.001-R-1. In those appeals, the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$295,170 based on the evidence submitted by the parties for tax year 2015 and to \$314,149 for the tax year 2016 based upon application of Section 16-185 of the Code (35 ILCS 200/16-185). 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 2017 tax year, a township equalization factor of 1.0393 was applied in West Deerfield 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.

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. Equalization factors of 1.0643 for tax year 2016 and 1.0393 for the tax year 2017 were applied in West Deerfield Township. The Board further finds that the prior year's 2016 decision of \$314,149 should be carried forward subject only to any equalization factor applied to that year's assessments. 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 \$326,495 ($\$295,170 \times 1.0643 = \$314,149 \times 1.0393 = \$326,495$). The subject's 2017 assessment is \$326,495, which meets the statutory provisions of section 16-185 of the Property Tax Code, thus the valuation evidence submitted by the appellant

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received no weight. Based on this analysis, the Property Tax Appeal Board finds that no reduction in the subject's assessment is 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

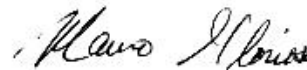
Member

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: September 17, 2019



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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