



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

APPELLANT: Henry Matt Bellagamba
DOCKET NO.: 17-02994.001-R-1
PARCEL NO.: 15-26-300-012

The parties of record before the Property Tax Appeal Board are Henry Matt Bellagamba, the appellant, by attorney Margaret E. Graham, of O'Keefe Lyons & Hynes, LLC 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 **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: \$64,383
IMPR.: \$314,650
TOTAL: \$379,033

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 dwelling of brick exterior construction with 7,225 square feet of living area. The dwelling was constructed in 2002. Features of the home include central air conditioning, three fireplaces and a 798 square foot garage. The property has a 42,253 square foot site and is located in Riverwoods, West Deerfield Township, Lake County.

The appellant contends contention of law as the basis of the appeal. The appellant 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 appellant disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-02425.001-R-2. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$339,431 based on an

agreement by the parties. The appellant's attorney asserted that tax year 2015 was the first year of the triennial for West Deerfield Township, Lake County. The appellant requested that the subject's assessment of \$339,431 as established in the 2015 appeal be carried forward to the 2017 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$379,033. The subject's assessment reflects a market value of \$1,143,388 or \$158.25 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 noted the Property Tax Appeal Board issued a decision pertaining to the subject property for the prior 2015 tax year under Docket Number 15-02425.001-R-2. In that appeal, the Property Tax Appeal Board issued a decision based on agreement between the parties lowering the subject's assessment to \$339,431. The board of review argued that if the subject's assessment for the 2017 tax year was calculated by applying the equalization factors of 1.0693 and 1.0443 for tax years 2016 and 2017 to the Property Tax Appeal Board's 2015 decision, as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's 2017 assessment would be \$379,033, which is equal to the subject's current assessment of \$379,033. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before the Board for the 2015 tax year under Docket Number 15-02425.001-R-1. In that appeal, the Board rendered a decision lowering the assessment of the subject property to \$339,431 based on the evidence submitted by 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.

The Property Tax Appeal Board finds that section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185). The Board finds that the record shows the subject property is an owner-occupied residence and that the 2016 and 2017 tax years are within the same general assessment period. There was no evidence showing the subject property sold establishing a different fair cash value on which the Board's assessment is based; and the decision of the Board was not reversed or modified upon review, which satisfies the statutory provisions of section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The evidence

submitted by the board of review shows an equalization factors of 1.0693 and 1.0443 were issued in West Deerfield Township for the 2016 and 2017 tax years. 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 \$379,033. ($\$339,431 \times 1.0693 \times 1.0443 = \$379,033$). Therefore, the Board finds the subject's current assessment of \$379,033 is correct and complies with the statutory mandate provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). 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



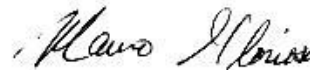
Member

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: June 16, 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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