



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

APPELLANT: Samuil & Rusalina Mincu
DOCKET NO.: 17-03069.001-R-1
PARCEL NO.: 16-29-405-020

The parties of record before the Property Tax Appeal Board are Samuil & Rusalina Mincu, the appellants; 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: \$50,753
IMPR.: \$129,942
TOTAL: \$180,695

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a 1.5+1-story style dwelling with a wood-siding exterior built in 1920.¹ The dwelling has 2,797 square feet of living area with features that include central air conditioning, a fireplace and a garage with 400 square feet of building area. The property has a 11,039-square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellants contend assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables improved with a 1.5-story, a 1.75-story, or a 2-story dwelling that range in size from 2,420 to 2,798 square feet of living area. The homes were built from 1920 to 1929. Each comparable has central air conditioning. One home has a fireplace and each has a garage ranging in size from 357 to 484 square feet of building area. The comparables have

¹ Some descriptive information was drawn from the property record card provided by the board of review.

improvement assessments ranging from \$115,879 to \$128,341 or from \$42.54 to \$52.46 per square foot of living area.

The appellants also submitted color photographs of the subject property and the comparables, along with a separate grid analysis prepared by the township assessor containing information on three comparable properties. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$124,247 and total assessment to \$175,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's improvement assessment of \$129,942 and a total assessment for the subject of \$180,695.

The board of review noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year in Docket No. 15-03319.001-R-1 in which the subject's assessment was reduced to \$163,358 in accordance with an agreement of the parties. The board of review indicated that 2015 was the first year of the general assessment cycle in West Deerfield Township where the subject property is located and runs through 2018 tax year. It further explained that the equalization factor for West Deerfield Township for the 2016 tax year was 1.0643 and for the 2017 tax year it was 1.0393. The board of review explained that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the equalization factor of 1.0643 was applied to the 2015 assessment as determined by the Property Tax Appeal Board to arrive at the 2016 assessment of \$173,862; and a factor of 1.0393 was applied to the 2016 assessment to arrive at the 2017 assessment of \$180,695.

The board of review also submitted a grid analysis and property record cards containing information on the subject property and four equity comparable with varying degree of similarity to the subject property. The comparables had improvement assessments ranging from \$126,944 to \$153,262 or from \$52.46 to \$60.67 per square foot of living area.

Based on this evidence and argument, the board of review requested that there would be no reduction in the subject's assessment.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

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 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]. 35 ILCS 200/16-185.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-03319.001-R-1 in which a decision was issued reducing the subject's assessment to \$163,358 based on the agreement of the parties. The record further disclosed the subject property is an owner-occupied dwelling as the subject's address is the same as the appellants' residential address on the Residential Appeal form and the subject's property record card. The Board also finds that the 2015 through 2018 tax years are in the same general assessment period and that an equalization factor of 1.0643 was applied in West Deerfield Township in the 2016 tax year, and a factor of 1.0393 was applied in the 2017 tax year. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's assessment as established by decision for the 2015 tax year should be carried forward through the 2017 tax year subject only to the equalization factors applied in 2016 and 2017 tax years, which is what is reflected by the final decision issued by the Lake County Board of Review.² The Board finds the 2017 assessment established by the board of review follows the mandate of section 16-185 of the Property Tax Code. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

² \$163,358 (2015 PTAB decision) x 1.0643 (2016 factor) = \$173,862 x 1.0393 (2017 factor) = \$180,695.

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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