



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

APPELLANT: Vernon Loucks
DOCKET NO.: 17-03570.001-R-1
PARCEL NO.: 12-28-109-013

The parties of record before the Property Tax Appeal Board are Vernon Loucks, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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: \$147,616
IMPR.: \$70,537
TOTAL: \$218,153

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 wood siding exterior construction with 2,320 square feet of living area. The dwelling was constructed in 1900 and has an effective age of 1949 due to a two-story addition constructed in 2016.¹ Features of the home include a basement with finished area, central air conditioning, a fireplace and a 280 square foot garage. The property has a 14,609 square foot site and is located in Lake Forest, Shields Township, Lake County.

The appellant contends the assessment of the subject property is incorrect based on a contention of law. The appellant argued 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 asserted the subject property is an owner-

¹ Appellant failed to disclose the subject had an addition constructed in 2016.

occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-03076.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$136,653 based on an agreement between the parties. The appellant asserted that tax years 2015 and 2017 are within the same general assessment period. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the Property Tax Appeal Board's 2015 decision of \$136,653 plus application of the 2016 and 2017 equalization factors or an assessment of \$152,469.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$218,153. The subject's assessment reflects a market value of \$658,078 or \$283.65 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 disclosed that permits totaling \$189,000 were issued in May 2016 for a two-story addition and renovations of the subject property. The board of review submitted property record cards from 2014 and 2017 depicting an additional 976 square feet of living area which includes additional bathrooms and a fireplace.

The board of review also submitted four equity comparables located within approximately 1.50 miles from the subject. The comparables have varying degrees of comparability to the subject in location, age, effective age, design, dwelling size and features. The comparables have assessments that range from \$219,172 to \$287,247 or from \$95.58 to \$120.69 per square foot of living area, land included.

The board of review further argued that the subject's 2017 assessment reflects the 2015 Property Tax Appeal Board's decision of \$136,653 plus application of the 2016 township equalization factor of 1.0620; the subject's assessment was further increased by \$62,520 due to the new addition; plus application of the 2017 equalization factor of 1.0506 totaling \$218,153 ($\$136,653 \times 1.0620 = \$145,126 + \$62,520 = \$202,646 \times 1.0506 = \$218,153$).

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 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 the appellant did not meet this burden of proof and a reduction is not warranted.

The Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for the prior tax year under Docket Number 15-03076.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$136,653 based on an agreement by the parties. The Property Tax Appeal Board takes notice that Lake County's quadrennial general assessment period began in the 2015 tax year and

continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is partially controlling in this appeal (35 ILCS 200/16-185).

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.

In addition, section 9-160 of the Property Tax Code (35 ILCS 200/9-160) which addresses valuation in years other than general assessment years, in counties with less than 3,000,000 inhabitants, is also applicable and states in part:

The assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements.

The Board finds that the subject property has been significantly altered in size, condition and features since the 2015 decision of the Board and that the increase in the subject's assessment associated these improvements is appropriate and within the jurisdiction of the board of review.

The Board finds this record disclosed the subject property is an owner-occupied residence and that the 2015 through 2017 tax years are within the same general assessment period. The Board takes notice 1.0620 and 1.0506 equalization factors were issued in Shields Township for the 2016 and 2017 tax years. The record contains no evidence showing the Board's 2015 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. The Board further takes notice that \$62,520 was added to the 2016 assessed value to account for a two-story addition to the subject improvements which was constructed in 2016.

Therefore, applying the statutory mandates of sections 9-160 and 16-185 of the Property Tax Code (35 ILCS 200/9-160 and 200/16-185) to the Board's prior decision results in an assessment of \$218,153 which reflects application of township multipliers for 2016 and 2017 and the added value to the subject improvements as a result of the 2016 addition and renovation. ($\$136,653 \times 1.0620 = \$145,126 + \$62,520 = \$202,646 \times 1.0506 = \$218,153$) The subject's final 2017 assessment as established by the board of review was \$218,153. The Board finds no change 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: August 18, 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

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