



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

APPELLANT: John Westerman
DOCKET NO.: 17-04882.001-R-1
PARCEL NO.: 12-21-112-013

The parties of record before the Property Tax Appeal Board are John Westerman, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$113,048
IMPR.: \$170,586
TOTAL: \$283,634

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 2016 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 frame exterior construction with 2,811 square feet of living area.¹ The dwelling was constructed in 1986. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a two-car garage containing 462 square feet of building area. The property has a 9,871 square foot site and is located in Lake Bluff, Shields Township, Lake County.

The appellant's counsel filed the appeal based on a contention of law with citation to a single provision in the code. The appellant relied upon Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year should be carried forward to the

¹ The appellant provided the description of the subject property in Section III of the appeal petition. Neither party submitted the subject's property record card.

2017 tax year. The appellant's counsel disclosed that the subject property is an owner-occupied residence and was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-04014.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$269,973 based on an agreement by the parties. Based on this evidence, the appellant requested the subject's assessment be reduced to \$269,973.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$283,634. The board of review submitted a statement that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket Number 16-04014.001-R-1. The board of review explained in that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$269,973 based on an agreement of the parties and that Shields Township's general assessment cycle began in 2015 and runs through 2018. It further indicated that in tax year 2017 a township equalization factor of 1.0506 was applied in Shields Township. The board of review stated that a Certificate of Error was issued for tax year 2017 reducing the subject's assessment to reflect the 2016 decision issued by the Property Tax Appeal Board adjusted by the township equalization factor in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) resulting in a total assessment of \$283,634. A copy of the Certificate of Error with signatures dated July 3 through July 10, 2018 was submitted by the board of review. The board of review requested the subject's assessment be sustained.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-04014.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$269,973 based on an agreement of the parties.

The appellant's counsel raised a contention of law arguing that the subject's assessment should be reduced pursuant to section 16-185 of the Property Tax Code. The Board finds pursuant to section 16-185 of the Property Tax Code the subject's assessment of \$283,634 as reflected on the Board of Review Notes on Appeal and on the Certificate of Error submitted by the board of review is appropriate.

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. (35 ILCS 200/16-185) [Emphasis added.]

The Board finds that the subject property was the subject matter of an appeal the prior tax year (2016) in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$269,973. The record further indicated the subject property is an owner occupied dwelling, the 2016 and 2017 tax years are in the same general assessment period and an equalization factor of 1.0506 was applied in Shields Township in 2017. Furthermore, the decision of the Property Tax Appeal Board for the 2016 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 the 2016 tax year decision should be carried forward to the 2017 tax year subject only to the equalization factor applied in 2017, which the board of review did via a Certificate of Error.² Based on this record the Board finds the subject's assessment of \$283,634 is appropriate.

² The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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: July 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

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