



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

APPELLANT: George Wagner
DOCKET NO.: 17-06268.001-R-1
PARCEL NO.: 05-15-311-022

The parties of record before the Property Tax Appeal Board are George Wagner, 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 **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: \$62,398
IMPR.: \$30,453
TOTAL: \$92,851

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 one-story dwelling of brick exterior construction with 1,376 square feet of living area. The dwelling was constructed in 1956. Features of the home include a concrete slab foundation, central air conditioning and a 480 square foot garage. The property has a 25,130 square foot site and is located in Ingleside, Grant Township, Lake County.

The appellant 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 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 is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-04004.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$87,139 based on an agreement by the parties. The

appellant's attorney asserted that the general use of the property remains the same, the equalization factor of 1.0934 for tax year 2017 shall be applied to the prior year's decision resulting in an assessment of \$95,277 and the property has not been sold or otherwise conveyed since the prior Property Tax Appeal Board's 2016 decision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,851. The subject's assessment reflects a market value of \$280,094 or \$203.56 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 the subject's assessment, the board of review submitted a copy of the Final Administrative Decision rendered by the Property Tax Appeal Board for the 2016 tax year in Docket No. 16-004004.001-R-1 resulting in a total assessment of \$87,139. The board of review explained that 2015 was the beginning of the general assessment cycle that runs through 2018. The board of review indicated that in tax year 2017 an equalization factor of 1.0934 was applied in Grant Township. The board of review contends the subject's assessment for the 2017 tax year of \$92,851 is less than the assessment as established by the Property Tax Appeal Board for the 2017 tax year plus application of the township equalization factor which results in an assessment for the 2017 tax year of \$95,278. Based on this evidence, the board of review requests that the Property Tax Appeal Board sustain the subject's 2017 assessment.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before the Board for the 2016 tax year under Docket Number 16-04004.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$87,139 based on evidence submitted 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 controlling in this appeal. (35 ILCS 200/16-185).

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)

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2015 through 2018 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0934 for tax year 2017 was applied in Grant

Township. The record contains no evidence showing the Board's 2016 decision was reversed or modified upon review and there was no evidence that the subject property sold in an arm's-length transaction 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 2016 decision results in an assessment of \$95,278 ($\$87,139 \times 1.0934 = \$95,278$), which is greater than the 2017 assessment of the subject property of \$92,851 as referenced by the board of review. Since the board of review requested confirmation of the subject's assessment, the Property Tax Appeal Board finds that no increase in the subject's assessment is justified in this appeal.

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

AGENCY

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