



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

APPELLANT: Robert Herzog
DOCKET NO.: 17-06362.001-R-1
PARCEL NO.: 01-11-409-011

The parties of record before the Property Tax Appeal Board are Robert Herzog, the appellant, by attorney Ronald Kingsley, of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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: \$19,262
IMPR.: \$76,493
TOTAL: \$95,755

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2016 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 an owner-occupied dwelling that is located in Antioch, Antioch 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, subject to equalization, pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record 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 16-03595.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$92,410 based on the stipulation submitted by the parties. The appellant's attorney asserted that tax years 2016 and 2017 are within the same general assessment period.

Based on this argument, the appellant requested a total assessment of \$95,755 which would reflect the 2016 assessment decision of \$92,410 plus the applicable equalization factor of 1.0362 ($92,410 \times 1.0362 = 95,755$).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,465 before the issuance of a Certificate of Error. In response to the appeal and in support of its contention of the correct assessment, the board of review submitted a memorandum, a copy of the 2016 tax year decision and a copy of a Certificate of Error dated June 15, 2018.

In the memorandum, the board of review acknowledged that the subject property was the subject matter of a 2016 assessment appeal before the Property Tax Appeal Board (Docket No. 16-03595.001-R-1) which resulted in an assessment reduction to \$92,410. Reportedly 2015 was the beginning of a general assessment cycle in Antioch Township. Thus, in accordance with the provisions of the Property Tax Code, a 2017 equalization factor of 1.0362 should have been applied to the 2016 decision of the Property Tax Appeal Board regarding this owner-occupied residential property. (See 35 ILCS 200/16-185). The board of review further reported that the subject was initially assessed at \$111,465 as depicted in the Certificate of Error. Before knowing that an appeal had been filed with the Property Tax Appeal Board for tax year 2017, the board of review issued a Certificate of Error reducing the subject's total assessment to \$95,755 consisting of a land assessment of \$19,262 and an improvement assessment of \$76,493.¹ Based on this evidence and argument, the board of review requested confirmation of the subject's equalized assessment for 2017 as depicted in the Certificate of Error.

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 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code, subject to equalization. (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 met this burden of proof and a reduction in the subject's assessment is warranted to reflect the assessment as issued by the Certificate of Error.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2016 tax year should be carried forward to the 2017 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code. Thus, the Board further finds a

¹ 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.) The board of review was notified of this appeal by the Property Tax Appeal Board in March 2019.

reduction in the subject's assessment from the original final decision of the Lake County Board of Review is warranted on this record.²

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2016 assessment to \$92,410. The record indicates that the subject property is an owner-occupied dwelling. The board of review reported, and the appellant did not dispute that 2015, 2016 and 2017 tax years are within the same general assessment period in Antioch Township. The evidence further revealed that in 2017 an equalization factor of 1.0362 was applied which raised the subject's original 2016 assessment to \$111,465 based on the application of the equalization factor. The board of review issued a Certificate of Error to correct the subject's 2017 assessment before being aware of this pending appeal. The record also contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2016 tax year or that the decision of the Property Tax Appeal Board for the 2016 tax year was reversed or modified upon review.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment as reported before the issuance of the Certificate of Error by the Lake County Board of Review is warranted to reflect the Property Tax Appeal Board's decision for the 2016 tax year plus the application of the 2017 township equalization factor of 1.0362.³

² The jurisdiction of the Property Tax Appeal Board is derived, in part, from the filing of an appeal within 30 days after the date of written notice of the decision of the board of review or the filing of an appeal within 30 days of the issuance of a favorable decision issued by the Property Tax Appeal Board. (35 ILCS 200/16-160).

³ In summary, this reduction will reflect the assessment amounts set forth in the Certificate of Error for 2017 that was issued on June 15, 2018.

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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