



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

APPELLANT: Timothy & Karen Wheeler
DOCKET NO.: 18-00013.001-R-1
PARCEL NO.: 11-16-310-015

The parties of record before the Property Tax Appeal Board are Timothy & Karen Wheeler, the appellants, 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 **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: \$92,430
IMPR.: \$215,599
TOTAL: \$308,029

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2018 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, wood-sided dwelling containing 2,972 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air-conditioning, three fireplaces, and a detached garage containing 576 square feet of building area. The property has a 7,000-square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellants contend the subject's assessment was incorrect based on contention of law citing Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In support of this claim, the appellants provided a copy of the Final Administrative Decision of the Property Tax Appeal Board with regard to Docket Number 17-01798.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$298,304 based upon the stipulation of the parties. Appellants' counsel asserted the subject is an owner-

occupied dwelling and the property has not sold since the Board issued its 2017 decision. The appellant requested that Property Tax Appeal Board' prior year's decision be carried forward to the 2018 tax year plus the application of the Township Multiplier of 1.0236.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$308,029. As part of the board of review's submission, it was reported that properties in Libertyville Township had an equalization factor of **1.0326** applied in 2018, which was not refuted by the appellant. The board of review's submission included a memorandum reporting that the subject's 2017 assessment as determined by the Property Tax Appeal Board in Docket Number 17-01798.001-R-1 has been carried forward for tax year 2018 subject to the applicable equalization factor of 1.0326 ($\$298,304 \times 1.0326 = \$308,029$, rounded).

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 2017 tax year should be carried forward to the 2018 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.]

The Board finds that its prior year's 2017 decision shall be carried forward to the subsequent 2018 tax year subject only to the applicable equalization factor. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2017 and 2018 are within the same general assessment period in Lake County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period or that the prior year's decision has been reversed or modified upon review or that the subject property sold in an arm's length transaction establishing a different fair cash value. The Property Tax Appeal Board finds that the subject's 2017 assessment as determined by the Lake County Board

¹ The Board finds that the evidence in the record reveals that for the tax year 2018, an equalization factor of 1.0326 was applied to each non-farm property in Libertyville Township, (not 1.0236 as the appellant's counsel asserted).

of Review has been carried forward for tax year 2018 subject to the applicable equalization factor of 1.0326 in accordance with Section 16185 of the Property Tax Code (35 ILCS 200/16-185) ($\$298,304 \times 1.0326 = \$308,029$). The Board further finds counsel did not provide the correct equalization factor for the 2018 tax year in Libertyville Township.

For these reasons the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted as the 2018 assessment reflects the Property Tax Appeal Board's prior year's 2017 finding plus the application of the equalization factor of 1.0326.

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: September 15, 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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