



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

APPELLANT: Zoltan Fulop  
DOCKET NO.: 18-00017.001-R-1  
PARCEL NO.: 11-22-304-007

The parties of record before the Property Tax Appeal Board are Zoltan Fulop, 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 **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:** \$60,248  
**IMPR.:** \$73,977  
**TOTAL:** \$134,225

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 two-story brick dwelling with 2,352 square feet of living area. The dwelling was constructed in 1949 and has an effective age of 1985. The home features a concrete slab foundation, a fireplace and a 576 square foot detached garage. The property is located in Libertyville, Libertyville 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 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). 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 17-01791.001-R-1. In the 2017 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$129,987 based on an agreement of the parties. The

appellant asserted that tax years 2017 and 2018 are within the same general assessment period and requested that the 2018 assessment be reduced to \$133,055 based on the amount agreed to in the 2016 agreement after application of an equalization factor of 1.0236. ( $\$129,987 \times 1.0236 = \$133,055$ ).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,225. The subject's assessment reflects a market value of \$405,759 or \$172.52 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review argued the assessment of the subject property as established by the decision of 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). The evidence provided by the board of review disclosed that, for 2018, a township equalization factor of 1.0326 was applied in Libertyville Township which, if applied to the 2017 amount, would yield a current assessment of \$134,225. ( $\$129,987 \times 1.0326 = \$134,225$ ). As the subject's assessment for the 2018 tax year is \$134,225, based on this evidence and in accordance with Section 16-185 of the Property Tax Code, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2017 tax year under Docket Number 17-01791.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$129,987 based on an agreement of the parties. The Property Tax Appeal Board finds that Lake County's general assessment period began in the 2015 tax year and runs through the 2018 tax year. The Board finds Section 16-185 of the Property Tax Code controls in this matter.

Section 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.

The Board finds this record disclosed the subject property is an owner-occupied residence and the 2017 and 2018 tax years are in the same general assessment period. An equalization factor of 1.0326 for tax year 2018 was applied in Libertyville Township, not 1.0236 as alleged by appellant's attorney. Furthermore, the 2017 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the property sold 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 2017 decision of \$129,987, results in an assessment of \$134,225. ( $\$129,987 \times 1.0326 = \$134,225$ ). As the subject's 2018 assessment of \$134,225 meets the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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

AGENCY

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