



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

APPELLANT: Marcia Johnson
DOCKET NO.: 18-00018.001-R-1
PARCEL NO.: 11-28-105-054

The parties of record before the Property Tax Appeal Board are Marcia Johnson, 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: \$58,840
IMPR.: \$42,933
TOTAL: \$101,773

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 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 one-story dwelling of wood siding exterior construction with 1,652 square feet of living area. The dwelling was constructed in 1984. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 448 square foot garage. The property has a 8,474 square foot site and is located in Libertyville, Libertyville Township, Lake County.

The appellant's counsel filed the appeal based on a contention of law. 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 17-01782.001-R-1. In that

appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$98,560 based on an agreement of the parties. The appellant's counsel asserted that the general assessment period for this property is from tax years 2015 through 2018 and that a township equalization factor of 1.0236 was issued in 2018 for Libertyville Township.¹ Based on this evidence, the appellant requested the subject's assessment be reduced to the 2017 decision subject to the 2018 equalization factor reported by counsel as 1.0236 resulting in an assessment of \$100,886.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,773. 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 2017 tax year under Docket Number 17-01782.001-R-1. The board of review explained in that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$98,560 based on an agreement of the parties and that Libertyville Township's general assessment cycle began in 2015 and runs through 2018. It further indicated that in tax year 2018 a township equalization factor of 1.0326 was applied in Libertyville Township. The board of review argued the subject's 2018 assessment reflects the Property Tax Appeal Board's 2017 decision plus application of the 2018 equalization factor of 1.0326 as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The board of review also submitted a copy of the subject's property record card which demonstrated that an equalization factor of 1.0326 was applied in 2018. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2017 tax year under docket number 17-01782.001-R-1. In that appeal, the Board rendered a decision lowering the subject's assessment to \$98,560 based on an agreement by the parties. The Property Tax Appeal Board finds that Lake County's 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

¹ Appellant's counsel reported the equalization factor issued in 2018 for Libertyville Township as 1.0236 which differs from the 1.0326 equalization factor reported in the "Board of Review Notes on Appeal."

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 dwelling and that 2017 and 2018 are within the same general assessment period. The record contains no evidence showing the Property Tax Appeal Board's 2017 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. The Board also finds that a township equalization factor of 1.0326 was applied in 2018. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2017 decision results in an assessment of \$101,773 ($\$98,560 \times 1.0326 = \$101,773$) which is equal to the subject's final 2018 assessment of \$101,773 as established by the board of review. Based upon the record evidence and considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds no change in the subject's assessment is 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:

November 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Marcia Johnson, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085