



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

APPELLANT: Boris Labov  
DOCKET NO.: 18-01378.001-R-1  
PARCEL NO.: 15-34-202-001

The parties of record before the Property Tax Appeal Board are Boris Labov, the appellant; 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:** \$30,466  
**IMPR.:** \$101,419  
**TOTAL:** \$131,885

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) 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 dwelling of frame construction with 4,487 square feet of living area. The dwelling was constructed in 2007. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a two-car garage. The property has a 24,009 square foot site and is located in Deerfield, Vernon Township, Lake County.

The appellant contends the subject's assessment for the 2018 tax year was incorrect based on a contention of law. The appellant argues that 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 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 was the subject matter of an appeal before the Property Tax Appeal Board under Docket Number 16-02063.001-R-1. In that appeal the Property Tax Appeal Board erroneously issued a decision on July 17, 2018 lowering the assessment of the subject property to \$115,349. The Board subsequently issued an Amended

Decision on August 20, 2019 affirming the assessment of \$123,343. In the Amended Decision the Board determined that pursuant to section 16-185 of the Property Tax Code the subject's 2016 assessment should have included a township equalization factor of 1.0693 applied to the 2015 assessment as determined by the Property Tax Appeal Board by decision issued in Docket No. 15-01477.001-R-1 reflecting a total assessment of \$123,343 for the 2016 assessment year. The appellant asserted that tax years 2016 and 2018 are within the same general assessment period, however, the appellant did not indicate within his submission whether the subject dwelling was owner-occupied or not. The Board does take notice that the appellant's mailing address on his appeal form was the same as the subject property's address, and therefore, will consider the subject an owner-occupied property as required when requesting the Board's prior year's decision carried forward pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,885. The subject's assessment reflects a market value of \$398,685 or \$88.85 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 submitted a brief in which it disclosed that the subject's 2018 assessment was based on the Property Tax Appeal Board's 2015 decision of \$115,349, multiplied by a township equalization factor of 1.0693 that was applied in 2016, a township equalization factor of 1.0443 that was applied in 2017 and a township equalization factor of 1.0239 that was applied in 2018.

### 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 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.

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 assessment for the 2015 tax year. The record is void as to whether the subject property is an

owner-occupied dwelling, however the board of review did not contest this within their submission. The 2015 through the 2018 tax years are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record disclosed that township equalization factors 1.0693, 1.0443 and 1.0239 were applied in 2016, 2017 and 2018, respectively, to the 2015 assessment of \$115,349 as established by the Property Tax Appeal Board resulting in an assessment of \$131,885. The Board finds that the subject's 2018 assessment was calculated pursuant to the provisions of section 16-185 of the Property Tax Code. For these reasons 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: April 21, 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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