



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

APPELLANT: Michelle & Brad Kramer
DOCKET NO.: 18-04324.001-R-1
PARCEL NO.: 16-21-402-048

The parties of record before the Property Tax Appeal Board are Michelle and Brad Kramer, the appellants; 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: \$100,435
IMPR.: \$298,345
TOTAL: \$398,780

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 is improved with a one-story dwelling of brick construction with 4,281 square feet of living area. The dwelling was built in 2001. Features of the home include a full basement, central air conditioning, one fireplace and a three-car attached garage with 1,106 square feet of building area. The property is located in Highland Park, West Deerfield Township, Lake County.

The appellants contend 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 appellants 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 17-06272.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the

assessment of the subject property to \$397,508 based on an agreement of by the parties. Based on this record the appellants requested the subject's assessment be reduced to \$397,508.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$398,780.

The board of review submitted a written statement explaining the Property Tax Appeal Board issued a decision reducing the assessment of the subject property for the 2017 tax year in Docket Number 17-06272.001-R-1 to \$397,508. It also explained that 2015 was the beginning of the general assessment cycle. Additionally, for the 2018 tax year a township equalization factor of 1.0032 was applied. The board of review asserted that applying the 2018 equalization factor to the assessment as established by the decision of the Property Tax Appeal Board for the 2017 tax year results in an assessment for the 2018 tax year of \$398,780 as required by section 16-185 of the Property Tax Code (35 ILCS 200/16-185), which is equivalent to the 2018 assessment as established by the board of review. The board of review also submitted a copy of the subject's property record card disclosing the board of review had reduced the subject's 2018 assessment to \$398,780.

The board of review requested the assessment be sustained.

Conclusion of Law

The appellants 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 a reduction in the assessment of the subject property is not warranted.

The record disclosed that the assessment as established by the Property Tax Appeal Board for the 2017 tax year was carried forward to the 2018 tax year adjusted only by equalization as provided by section 16-185 of the Property Tax Code.

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 2017 tax year. The record further indicates that 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 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 also disclosed that a township equalization factor of 1.0032 was applied in 2018. The Board finds the subject's assessment reflects the 2017 assessment of \$397,508 as established by decision of the Property Tax Appeal Board adjusted by the 2018 township equalization factor of 1.0032 as required by section 16-185 of the Property Tax Code. Therefore, 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: February 16, 2021



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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