



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

APPELLANT: Ira Berry
DOCKET NO.: 18-05883.001-R-1
PARCEL NO.: 16-31-208-007

The parties of record before the Property Tax Appeal Board are Ira Berry, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman, in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$55,799
IMPR.: \$169,245
TOTAL: \$225,044

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final 2017 administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2018 tax year.¹ 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 property² consists of an owner-occupied two-story dwelling containing 3,749 square feet of living area. The dwelling was constructed in 1965 with an effective age of 1980. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 624 square foot garage. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant filed an appeal on the subject property making a legal contention. The appellant through legal counsel asserted that this is an owner-occupied residence which was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under Docket Number

¹ While this matter was initially dismissed, by letter issued on April 6, 2021 the Property Tax Appeal Board granted the appellant's reinstatement request. Thus, jurisdiction exists for this appeal.

² Details of the subject property have been drawn from Docket No. 17-03367.001-R-1 concerning this same parcel.

17-03367.001-R-1, and that 2018 is part of the same quadrennial assessment cycle that began in 2015. More specifically, in Docket Number 17-03367.001-R-1, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$224,326 based on equity and the weight of the evidence of record submitted by the parties. In counsel's brief, a provision of the Property Tax Code, Section 16-185, is cited (35 ILCS 200/16-185).

As part of the petition, the appellant reports that the subject property's land assessment for 2018 was \$55,799 or a factor 1.0032 over the 2017 tax year with a land assessment of \$55,621. Furthermore, the appellant reports the subject's 2018 improvement assessment was \$182,732 resulting in a total assessment of \$238,531 for tax year 2018. In conclusion, based upon the statutory provision, the appellant requested a total assessment reduction to \$224,326.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on October 28, 2021.

Conclusion of Law

The appellant's argument is based on a contention of law regarding the interpretation and application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board further finds that no change in the subject's 2018 assessment should be made.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-03367.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$224,326 based on the evidence submitted by the parties.

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 Property Tax Appeal Board further finds that carrying forward the prior year's 2017 decision subject to an equalization factor of 1.0032 applied in West Deerfield Township for tax year 2018 would result a reduction in the subject's 2018 assessment. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0032.

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 15, 2022



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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