



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

APPELLANT: Nathan & Laura Janitz
DOCKET NO.: 19-06370.001-R-1
PARCEL NO.: 13-11-101-002

The parties of record before the Property Tax Appeal Board are Nathan & Laura Janitz, 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 **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: \$33,543
IMPR.: \$89,778
TOTAL: \$123,321

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 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 brick exterior construction with 2,579 square feet of living area. The dwelling was constructed in 1968. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 638 square foot garage. The property has an approximately 35,790 square foot site and is located in Tower Lakes, Cuba Township, Lake County.

The appellants claim a contention of law concerning the total assessment of the subject property, arguing the decision of the Property Tax Appeal Board for the 2018 tax year should set “the starting point” or baseline for its 2019 assessment. The appellants disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-01795.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$103,323 based on an agreement between the parties. In support of the over assessment claim, the appellants submitted a copy of

the 2018 PTAB decision and the Lake County Assessment Notice for the subject, dated October 24, 2019. The appellants highlighted the subject's 2018 final assessed valuation as reported on the assessment notice of \$154,687 which differs from the total assessed level for the subject property as reported in the 2018 PTAB decision of \$103,323. The appellants contend the increase in the subject's 2019 assessment of 10.85%, as reported in the Lake County Assessment Notice, should be applied to the 2018 assessment level as established under docket number 18-01795.001-R-1. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$114,533, reflecting a market value of \$343,633 or \$133.24 per square foot of living area, land included when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,470. The subject's assessment reflects a market value of \$521,344 or \$202.15 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue. The evidence provided by the board of review disclosed that 2019 was the first year of the General Assessment Cycle for Lake County. The board of review disclosed that 2019 was the first year of the general assessment period.

In support of its contention of the correct assessment the board of review submitted four comparable sales located from 0.08 to 0.97 miles from the subject and within the subject's assessment neighborhood code. The comparables have sites that range in size from 15,290 to 36,550 square feet of land area and are improved with one-story or two-story dwellings of wood siding or brick and wood siding exterior construction that range in size from 2,220 to 2,738 square feet of living area. The homes were built from 1965 to 1969. Each comparable has a basement, two with finished area, one or two fireplaces and a garage ranging in size from 525 to 1,597 square feet of building area. Three comparables have central air conditioning. Comparable #5 also has an inground swimming pool. The properties sold from April 2018 to June 2019 for prices ranging from \$334,000 to \$470,000 or from \$141.11 to \$176.77 per square foot of living area, land included.

The board of review submitted comments reporting the subject property was purchased in December 2017 for a price of \$300,000, which reflected a bank sale, and explained the subject's 2018 assessment had been reduced to reflect a market value of \$310,000, when applying the statutory level of assessment of 33.33%. The board of review contended the appellants had submitted an appraisal to the board of review which had an opinion of market value for the subject of \$365,000, which was not part of the record before the Property Tax Appeal Board.

Based on this evidence, the board of review offered to reduce the subject's total assessment to \$123,321, reflecting a market value of \$370,000 or \$143.47 when applying the statutory level of assessment of 33.33%. However, upon review of the evidence in the record, PTAB determined the appellants may not have been made aware of the board of review's proposed settlement offer. Therefore, on March 7, 2022, the Property Tax Appeal Board sent an e-mail message to both parties communicating the board of review's offer of settlement. On March 24, 2022, after no response to the e-mail by the stated deadline of March 23, 2022, PTAB notified the parties by e-mail that it would proceed with a written decision based on the record evidence.

Conclusion of Law

The appellants argued a contention of law concerning the calculation of the subject's 2019 assessment. 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 subject's assessment is warranted.

As an initial matter, the Property Tax Appeal Board finds that the 2018 and 2019 tax years are in different general assessment cycles. Therefore, the so called "rollover" provision of section 16-185 of the Property Tax Code does not apply.

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 [Emphasis added] 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 2018 tax year. The record further indicates that 2018 and 2019 are not within the same general assessment period precluding application of section 16-185 of the Code.

The appellants requested the 2018 reduced assessment be established as a "starting point" or baseline for the 2019 tax year. However, the board of review's submission identifies 2019 as the first year of Lake County's quadrennial reassessment cycle that is mandated by Section 9-155 of the Property Tax Code (35 ILCS 200/9-155) which states:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose the assessed valuation of properties in one column, the assessed value of improvements in another, and the total valuation in a separate column.

Since 2019 commences a new quadrennial or general assessment cycle that runs through 2022, based upon the foregoing statutory provisions, the Property Tax Code makes it clear that the subject property's 2018 stipulated assessment that occurred in the prior assessment cycle does not set a baseline or "starting point" for purposes of establishing the subject's 2019 assessment.

The board of review of review submitted four comparable sales, reported the December 2017 sale of the subject property, and offered to reduce the subject's assessment to \$123,321 based on its market value evidence. The board of review's comparables sold from April 2018 to June 2019 for prices ranging from \$334,000 to \$470,000 or from \$141.11 to \$176.77. The subject's assessment reflects a market value of \$521,344 or \$202.15 per square foot of living area, land included which falls above the range established by the comparable sales in the record and substantially higher than the subject's December 2017 sale price of \$300,000. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds the subject's 2019 assessment to be excessive and a reduction is warranted commensurate with the board of review's recommendation.

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 19, 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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