



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

APPELLANT: Benjamin Kanter
DOCKET NO.: 20-09053.001-R-1
PARCEL NO.: 16-27-109-013

The parties of record before the Property Tax Appeal Board are Benjamin Kanter, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$49,310
IMPR.: \$188,232
TOTAL: \$237,542

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2019 Final Administrative 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 2020 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 an owner-occupied residence located in Highland Park, Moraine Township, Lake County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2020 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 19-04003.001-R-1.¹ In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$237,542 based on agreement between the parties. The

¹ The appellant's counsel submitted a copy of the Final Administrative Decision (Docket Number 19-04003.001-R-1.)

appellant's attorney asserted that tax years 2019 and 2020 are within the same general assessment period.

The appellant further reported that the subject property for tax year 2020 had a land assessment of \$49,542 and an improvement assessment of \$194,847 for the total assessment of \$244,389.

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 July 28, 2022.

Conclusion of Law

The appellant's argument is based on a contention of law regarding the interpretation and application of a portion of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which in pertinent part states:

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 standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds, in the absence of any contrary evidence in the record, that the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this limited record.

The appellant in this appeal submitted documentation alleging that the subject property is an owner-occupied dwelling that has been improperly assessed for tax year 2020. The evidence was timely filed by the appellant pursuant to the procedural rules of the Property Tax Appeal Board. The appellant in this appeal made a factual argument in support of the contention that the subject property was not accurately assessed for tax year 2020 in light of the Property Tax Code. The Board finds the only evidence in the record to be the appellant's contention of law and factual assertions that the property is subject to provisions of the Property Tax Code set forth in Section 16-185 (35 ILCS 200/16-185).

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). Moreover, the board of review failed to dispute and/or refute any of the appellant's factual assertions concerning the general assessment cycle and/or provide any evidence of the applicable township equalization factor, if any.

Thus, in summary, the Board has examined the arguments and factual claims submitted by the appellant and finds on this limited record that a reduction in the assessed valuation of the subject property commensurate with the prior year's decision issued by the Property Tax Appeal Board in Docket No. 19-04003.001-R-1, without the application of an equalization factor, if any, is justified.

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: January 16, 2024



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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