



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

APPELLANT: Keith & Diana Lacy
DOCKET NO.: 20-48491.001-R-1
PARCEL NO.: 02-05-100-005-0000

The parties of record before the Property Tax Appeal Board are Keith & Diana Lacy, the appellant; and the Cook 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 Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$27,991
IMPR.: \$31,031
TOTAL: \$59,022

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 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 consists of a two-story dwelling of frame and masonry exterior construction with 2,861 square feet of living area. The dwelling is approximately 28 years old. Features of the home include a full finished basement, central air conditioning, a fireplace, and a three-car garage. The property has a 39,988 square foot site and is located in Barrington, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked contention of law and recent appraisal as the bases of the appeal; but the appellant failed to submit the required appraisal for this appeal. The appellant contends in part that 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 submitted a copy of the prior tax year's final decision issued by the Property Tax Appeal Board under Docket

No. 19-39770.001-R-1 that lowered the subject's total assessment to \$60,000 based on the evidence in the record. In addition, the appellant disclosed the subject property is an owner-occupied residence and that 2019 and 2020 are within the same general assessment period for the subject property.

The Board finds the appellant provided a grid analysis containing the same comparables, assessments, and handwritten notations as the appellant provided in the prior year's 2019 tax year appeal to the Property Tax Appeal Board.

Based on the foregoing evidence, the appellant requested subject's assessment from the 2019 decision be carried forward to the 2020 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,022 and that 2019 was the beginning of the general assessment cycle for Palatine Township.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code and same block as the subject property. The comparables have features with varying degrees of similarity to the subject property. The board of review disclosed that 2019 was the beginning of the subject's general assessment cycle. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant, in part, raised a contention of law asserting that the assessment of the subject property as established by 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 Board finds pursuant to Section 16-185 of the Property Tax Code a reduction in the subject's assessment is not warranted.

The Board finds the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket Number 19-39770.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$60,000.

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. (35 ILCS 200/16-185)

The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year in which the assessment was reduced, the subject property is an owner-occupied dwelling, 2019 and 2020 tax years are in the same general assessment period, and there is no evidence disclosing the subject property sold; therefore, the 2019 assessment as determined by the Board should be carried forward to the 2020 tax year as provided by section 16-185 of the Code. However, the Property Tax Appeal Board finds that if the assessment as established by decision for the 2019 tax year is carried forward to the 2020 tax year the subject's total assessment would be increased to \$60,000 from its current assessment of \$59,022 as reported by the board of review.

Based on this record the Board finds that a change 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: January 17, 2023



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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