



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

APPELLANT: Serge Biberman
DOCKET NO.: 21-01832.001-R-1
PARCEL NO.: 16-36-205-010

The parties of record before the Property Tax Appeal Board are Serge Biberman, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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: \$103,440
IMPR.: \$219,075
TOTAL: \$322,515

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 2-story dwelling of brick exterior construction with 3,904 square feet of living area. The dwelling was constructed in 2002 and is approximately 19 years old. Features of the home include a full basement with a 1,795-square foot recreation room, central air conditioning, two fireplaces, and an attached garage containing 469 square feet of building area. The property has a 13,200 square foot site and is located in Highland Park, Moraine Township, Lake County.

The subject property is an owner-occupied residence¹ that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 20-03217. In that

¹ The appellant disclosed on the Residential Appeal form that the subject property is an owner-occupied residence which is consistent with the information contained in the property record card submitted by the board of review.

appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$322,515 based on the evidence in the record.

The appellant also submitted an appraisal report to demonstrate the subject was overvalued. The appraisal report estimated the subject property had a market value of \$850,000 as of January 1, 2019. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$283,305 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$338,313. The subject's assessment reflects a market value of \$1,015,041 or \$260.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The evidence provided by the board of review further disclosed that 2019 was the first year of the general assessment cycle and that a township equalization factor of 1.00 was applied in 2021.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on five comparable sales that have varying degrees of similarity to the subject property. Based on this evidence, the board of review requested that the subject's assessment remain unchanged.

Conclusion of Law

The record reflects 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 20-03217. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$322,515 based on the evidence in the record. The issue on appeal is whether the assessment of the subject property as established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the tax year at issue subject only to 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 2020 tax year. The record further indicates that the subject property is an

owner-occupied dwelling and that 2020 and 2021 are within the same general assessment period.² 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 1.00 was applied in 2021. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, i.e., $\$322,515 \times 1.00 = \$322,515$.

² The Board takes judicial notice that Lake County utilizes a **quadrennial** general assessment cycle. Since the first year of said quadrennial cycle began in 2019 as disclosed by the board of review, it stands to reason that the tax year 2021 is within the same general assessment cycle as 2020.

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:

December 20, 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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APPELLANT

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COUNTY

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