



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

APPELLANT: Regina Rogala
DOCKET NO.: 12-04505.001-R-1
PARCEL NO.: 07-30-102-047

The parties of record before the Property Tax Appeal Board are Regina Rogala, the appellant, by attorney Patty Fortsas, of Elliott & Associates, P.C. in Des Plaines; 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: \$17,871
IMPR.: \$45,640
TOTAL: \$63,511

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story townhouse of brick and frame exterior construction with 2,450 square feet of living area.¹ The dwelling was constructed in 2005. Features of the home include central air conditioning and a two-car garage with 441 square feet of building area. The property has a 2,833 square foot site and is located at 1853 Watercolor Place, Grayslake, Warren Township, Lake County.

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 11-06015-R-1.² In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$67,493 based on the evidence submitted by the parties. The appellant's attorney asserted that 2011 and 2012 were within the same general assessment period for residential property. The appellant also submitted an appraisal to demonstrate the subject was overvalued.

¹ The appellant's appraiser reported a dwelling size of 2,450 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 2,582 square feet of living area with a schematic drawing. The Board finds the slight size dispute is not relevant to determining the correct assessment of the subject property based on the evidence in the record.

² A consolidated hearing was held under Docket Nos. 11-06015.001-R-1 and 12-004505.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$78,354 was disclosed, which reflects a market value of \$239,468 when using the 2012 three year average median level of assessment for Lake County of 32.72% as determined by the Illinois Department of Revenue. The board of review submitted descriptions and assessment information on five comparables to demonstrate the subject assessment reflected the market value.

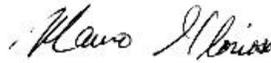
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

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.

The Property Tax Appeal Board takes notice that it issued a decision reducing the subject's 2011 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2011 and 2012 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision. 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 decision plus the application of an equalization factor. The Board takes notice that a .9410 equalization factor was issued in Warren Township for the 2012 assessment year. Therefore, a reduction in the subject's assessment is 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.



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: May 20, 2016



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 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 the subsequent year 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.

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.