



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

APPELLANT: Judith Haley
DOCKET NO.: 14-02234.001-R-1
PARCEL NO.: 15-26-304-020

The parties of record before the Property Tax Appeal Board are Judith Haley, the appellant, by attorney George J. Relias of Relias & Tsonis, LLC, 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 **No Change** 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: \$ 68,440
IMPR.: \$181,035
TOTAL: \$249,475

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 2014 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 an owner occupied residential property located in Vernon Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board arguing the subject property was overvalued. In support of this claim, the appellant submitted an appraisal estimating the subject property had a market value of \$710,000 as of August 31, 2012. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$249,475 was disclosed.¹ The board of review argued the subject property is an owner occupied residence that was the matter of an appeal before the Property Tax Appeal Board for the 2013 tax year under Docket Number 13-01637.001-R-1. The board of review submitted a copy of the decision issued by the Property Tax Appeal Board for the 2013 tax year. In that appeal, the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$249,975 based on an agreement by the parties that was supported by the evidence in the record. The board of review's evidence indicates tax year 2011 was the beginning of the quadrennial general assessment period and a township equalization factor of .9980 was issued for the 2014 tax year. The board of review argued by applying the township equalization factors to the Property Tax Appeal Board's 2013 tax year decision of \$249,975, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), results in an assessment of \$249,475, which reflects the subject's reduced assessment through the Certificate of Error that was issued in May 2015. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15).

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2013 tax year under Docket Number 13-01637.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$249,975 based on the evidence and an agreement by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

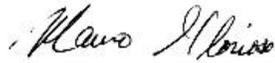
If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 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 record further disclosed the subject property is an owner occupied dwelling and the 2011 tax year was the beginning of the most recent quadrennial general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2013 tax year was not reversed or modified upon review and there was no evidence the property sold in an arm's-length transaction establishing a different fair cash value. The record also disclosed that an equalization factor of .9980 was issued for the 2014 tax year in the subject's township. Applying

¹ The board of review issued a Certificate of Error in May 2015 reducing the subject's assessment from \$266,242 to \$249,475.

section 16-185 of the Property Tax Code results in an assessment of \$249,475 ($\$249,975 \times .9980 = \$249,475$), which is identical to the subject's final assessment for the 2014 tax year. Therefore, the Property Tax Appeal Board finds no further reduction in the subject's assessment 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.



Chairman



Member



Member



Member



Acting 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:

October 21, 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.