FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD
ON REMAND

APPELLANT: Phillip E. Moll
DOCKET NO.: 05-00261.001-R-2
PARCEL NO.: 13-27-200-027

The parties of record before the Property Tax Appeal Board are Phillip E. Moll, the appellant; and the Lake County Board of Review by Assistant State's Attorney Tara H. Ori.

Based on the facts and exhibits presented, 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:	$78,470
IMPR.:	$283,241
TOTAL:	$361,711

Subject only to the State multiplier as applicable.

ANALYSIS

On September 28, 2009, the Property Tax Appeal Board issued a decision in this appeal finding that the subject's assessment as established by the board of review was uniform and correct.

The appellant appealed the decision of the Property Tax Appeal Board to the Circuit Court of the Nineteenth Judicial Circuit (Gen. No. 09 MR 1491) under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and Section 16-195 of the Property Tax Code. By Order entered on August 3, 2010, the Circuit Court affirmed in part, reversed in part and remanded the appeal with directions. The Circuit Court found that the appellant had not proved a lack of uniformity by clear and convincing evidence and affirmed the Property Tax Appeal Board on this issue. The Court remanded the appeal for additional findings on the question of the age and size of the improvements on the appellant's property.

In accordance with the directions of the Circuit Court, the Property Tax Appeal Board finds the best evidence of the subject property's age is found in the subject's property record card, which states "[o]riginal - 1957." In further support of the subject's age, Dinah Binder, Chief Deputy Assessor of Cuba Township, testified the subject was originally drawn July 10, 1959 (Transcript, p-77). The record recorded from the field visit of the subject property depicted the subject was built in 1957, had an age of two years with an effective age of three years. The Board gave little weight to the real estate listing presented by the appellant because it was unsupported with testimony or other documentary evidence as to the veracity of the information depicted in the listing.

The Property Tax Appeal Board further finds the best evidence of the subject's size is found in the testimony of Dinah Binder. Ms. Binder testified that based on inspection and a correction of the subject's property characteristics, the subject contains 7,577 square feet of living area (Transcript, p-72). The evidence depicts the subject has an improvement assessment of $283,241 or $37.39 per square foot of living area.[1] The Board finds the subject's improvement assessment, after remand and correction, is still within the range of the most similar comparables contained in this record which ranged from $37.16 to $38.87 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject for age, size and amenities, the board finds the subject's improvement assessment is supported. Therefore, upon remand, the Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence.

[1] The board of review's grid analysis incorrectly depicts the subject as having 7,775 square feet of living area and an improvement assessment of $36.43 per square foot of living area. The Board finds Binder's testimony that the subject was assessed at $36.43 per square foot of living area (Transcript, p-53) was based on the presumption the subject contained 7,775 square feet, which has been subsequently corrected.

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:

C E R T I F I C A T I O N

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 23, 2010

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.