

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donald Levin, Trustee
DOCKET NO.: 05-00996.001-R-2
PARCEL NO.: 16-16-101-009

The parties of record before the Property Tax Appeal Board are Donald Levin, Trustee, the appellant, by attorney Hal A. Emalfarb of Emalfarb, Swan & Bain, in Highland Park, and the Lake County Board of Review.

The subject property consists of a 13.79-acre residential parcel improved with a 5,886 square foot dwelling and a 4,336 square foot pool house. The appellant claimed both unequal treatment in the assessment process and overvaluation as the bases of the appeal.

A hearing was scheduled regarding the subject property for May 22, 2007 at 11:30 a.m. At the time of the hearing, all parties were present before the Board. However, the appellant failed to procure the services of a court reporter to record and transcribe the proceeding as required by Section 1910.98(a) of the Official Rules of the Property Tax Appeal Board. Since no court reporter was present, the hearing officer cancelled the hearing.

Section 1910.98(a) of the Official rules of the Property Tax Appeal Board provides in part that:

In all cases where the contesting party is seeking a change of \$100,000 or more in assessed valuation, the contesting party must provide a court reporter at his own expense. . . 86 Ill.Adm.Code 1910.98(a).

Section 1910.69(d) of the Official Rules of the Property Tax Appeal Board provides that an appellant's failure to furnish a court reporter shall be sufficient cause to dismiss an appeal.

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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: \$ 397,564
IMPR.: \$ 698,226
TOTAL: \$ 1,095,790

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

The Board finds the appellant failed to procure a court reporter for the hearing scheduled for the instant appeal. The Board finds a letter dated April 7, 2007 notified the appellant that a hearing would be held on May 22, 2007. The letter indicated the time and location of the hearing and, pursuant to Section 1910.98(a) of the Official Rules of the Property Tax Appeal Board, notified the appellant of his obligation to provide a court reporter for the hearing. Pursuant to Section 1910.69(d) of the Official Rules of the Property Tax Appeal Board, failure to furnish a court reporter "shall result in the dismissal of the appeal". The Board finds the appellant provided no good cause for his failure to procure a court reporter for the hearing.

Based on the foregoing analysis, the Property Tax Appeal Board hereby dismisses the appeal.

This is a final administrative decision of the Property Tax Appeal Board are 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: September 28, 2007



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.