

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Buss Partnership/Rodney S. Buss
DOCKET NO.: 06-00113.001-F-1
PARCEL NO.: 11-04-400-006

The parties of record before the Property Tax Appeal Board are Buss Partnership/Rodney S. Buss, the appellant, and the Lake County Board of Review.

The subject property consists of a 19.77-acre parcel located in Libertyville, Libertyville Township, Illinois from which a nursery landscaping business has been operated from 1977. The subject property consists of a single family dwelling with a 1.78-acre homesite, outbuildings, 17.20-acres of farmland and .15-acres of wasteland.

The appellant appeared before the before the Property Tax Appeal Board claiming a larger portion of the subject's homesite (approximately 1.28-acres) should be classified and assessed based on agricultural use as farmland. The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 05-00752.001-F-1. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal.

During cross examination the appellant acknowledged that the factual evidence and nursery activities occurring on the homesite were substantially the same in 2006 as they were in the 2005 tax appeal (Docket No. 05-00752.001-F-1).

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.

The Property Tax Appeal Board finds from its analysis of the record that the documentary evidence and arguments in this appeal is no different from that of the prior year. The appellant informed the Property Tax Appeal Board that the 2006 submission

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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:

F/Land:	\$	138
Homesite:	\$	38,844
Residence:	\$	78,768
Outbuildings:	\$	69,353
Total:	\$	187,103

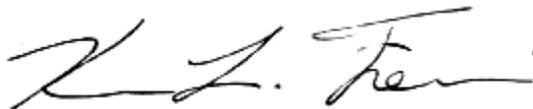
Subject only to the State multiplier as applicable.

of evidence was substantially identical to the evidence submitted in 2005 with the only material change being the planting of additional trees on the homesite. Since no new evidence was presented to warrant a change from the previous year's decision, the Board finds that the decision in the prior year's appeal, based on the equity and weight of the evidence presented, is appropriate and the subject's 2006 assessment is confirmed.

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.



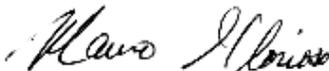
Chairman



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: July 28, 2009



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.