



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

APPELLANT: Susan Michael  
DOCKET NO.: 06-00811.001-R-3  
PARCEL NO.: 12-09-401-002

The parties of record before the Property Tax Appeal Board are Susan Michael, the appellant, by attorney John R. Klytta, of Klytta and Klytta of Chicago and the Lake County Board of Review, by Assistant State's Attorney Karen Fox.

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:       \$344,595**  
**IMPR:       \$1,228,405**  
**TOTAL:      \$1,573,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 210,000 square foot lakefront parcel improved with a 66 year-old, two-story style stone and frame dwelling that contains 11,866 square feet of living area. The subject is located in Lake Bluff, Shields Township, Lake County, Illinois. The appellant appealed to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.

A hearing was held regarding the instant appeal on March 18, 2009 at 10:00 a.m. In compliance with section 16-190 of the Property Tax Code (35 ILCS 200/16-190) and section 1910.98(a) of the Official Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.98(a)), the appellant provided a court reporter, who was present to transcribe the proceeding. Section 1910.98(b) of the Official Rules of the Property Tax Appeal Board states:

The original certified transcript of a hearing shall be forwarded to the Property Tax Appeal Board and shall become part of the Board's official record of the proceedings on appeal. The court reporter's certified transcript should be forwarded as soon as possible, but

no later than 60 days after the hearing. (86 Ill. Adm. Code 1910.98(b)).

As of June 12, 2009, the transcript had not been received by the Board. On this date, a letter was sent to the appellant's attorney requesting that the transcript be forwarded to the Property Tax Appeal Board no later than 30 days from the date of the letter. As of July 31, 2009, the transcript had still not been provided to the Board. Section 1910.69(d) of the Board's Rules states in part:

Failure of the contesting party to furnish a court reporter's transcript within 60 days after the date of the hearing shall result in the dismissal of the appeal. 86 Ill. Admin. Code §1910.69(d).

Finally, section 1910.69(a) of the Official Rules of the Property Tax Appeal Board provides as follows:

Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Sections 1910.30, 1910.40, 1910.60, 1910.65, 1910.67 and 1910.68 of this Part shall result in the default of that party. 86 Ill. Admin. Code §1910.69(a).

The Board finds the appellant failed to provide a court reporter's transcript within 60 days of the hearing held on the instant appeal on March 18, 2009, as required by Section 1910.98(b) of the Board's rules, cited above. The Board further finds that pursuant to Section 1910.69(d) of the Official Rules of the Property Tax Appeal Board, failure to furnish a court reporter's transcript as required in Section 1910.69(d) shall result in the dismissal of the appeal. The Board finds Section 1910.69(a) of the Official Rules of the Property Tax Appeal Board also states that any party's failure to comply fully with all rules and/or specific requests of the Board shall result in default of that party.

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

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.



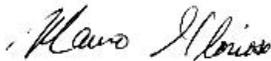
Chairman



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: September 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.