



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

APPELLANT: Robert & Susan Powers
DOCKET NO.: 06-03049.001-R-1
PARCEL NO.: 14-07-101-015

The parties of record before the Property Tax Appeal Board are Robert and Susan Powers, the appellants; and the Lake County Board of Review.

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: \$93,333
IMPR: \$281,344
TOTAL: \$374,677

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1½ - story dwelling of brick construction that contains 4,332 square feet of living area that was built in 1988. Features include central air conditioning, two fireplaces, a partially finished basement and a 954 square foot attached garage. The property is located in North Barrington, Ela Township, Lake County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 05-00744.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision on December 19, 2008, lowering the assessment of the subject property to \$353,320 based on the evidence submitted by the parties. The appellants filed the instant appeal on January 5, 2009, requesting the subject's assessment be reduced to \$275,968. The appellants indicated on the appeal form that the basis of the appeal was a "contention of law" and submitted a copy of the aforementioned decision issued for the 2005 assessment year but provided no other evidence or documentation in support of the appeal.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$374,677 was disclosed. The Lake County Chief County Assessment Officer (CCAO) and Clerk of the Board of Review provided a written statement recognizing that even though the appellants averred that the basis of the appeal was a contention of law no legal brief was submitted. He also asserted that the appellants submitted no evidence that supported the requested assessment reduction.

The statement submitted on behalf of the board of review further explained that 2005 and 2006 were in the same general assessment period. The CCAO noted that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that if the Property Tax Appeal Board issues a decision lowering an assessment on a parcel on which a residence occupied by the owner is situated that reduced assessment is to be carried forward subject to equalization. The 2006 equalization factor for Ela Township was reported to be 1.0645. The CCAO explained that if the 2006 Ela Township equalization factor was applied to the 2005 assessment as determined by the Property Tax Appeal Board the resulting assessment would be \$376,109, which is greater than the 2006 assessment as established by the board of review. Based on these facts the board of review requested the 2006 assessment remain unchanged.

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 Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2005 assessment to \$353,320. The record further indicates that the subject property is an owner occupied dwelling and that 2005 and 2006 are within the same general assessment period. Furthermore, Ela Township had a 2006 equalization factor of 1.0645. 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.

If the provisions of section 16-185 of the Property Tax Code are applied and the assessment as established in the 2005 appeal is carried forward to 2006, subject to equalization, the resulting assessment would be \$376,109, which is greater than the 2006 assessment as established by the board of review totaling \$374,677. After reviewing this record, the Property Tax Appeal Board finds the request made by the board of review to "no change" the 2006 assessment is appropriate.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: October 22, 2010

Allen Castrovillari

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.