



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

APPELLANT: Arnold Mass  
DOCKET NO.: 07-01633.001-R-1  
PARCEL NO.: 16-23-420-015

The parties of record before the Property Tax Appeal Board are Arnold Mass, the appellant; 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:** \$12,419  
**IMPR.:** \$108,660  
**TOTAL:** \$121,079

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 26 year-old, one-story brick condominium unit that contains 1,830 square feet of living area. Features of the dwelling include central air conditioning, a fireplace, and a one-car assigned parking space. The subject, according to the property record card, has been allocated a 3.2048% interest in the common elements in Central Park Condos, part of lots 3 and 4 or 1,830 square feet of "crawl" space. The property is one of 36 condominium units located in Highland Park, Moraine Township, Illinois.

The appellant appeared before the before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.<sup>1</sup> The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 06-00651.001-R-1. In that appeal, the Property Tax Appeal Board reached a decision based upon

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<sup>1</sup> The overvaluation argument was withdrawn at hearing.

equity and the weight of the evidence in the record as presented by the parties to the appeal.

After hearing the testimony 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 in this appeal is no different from that of the prior year.

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 2007 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.

*Ronald R. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William R. Lerbis*

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 24, 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.