FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Allen Raff
DOCKET NO.: 07-05247.001-R-1
PARCEL NO.: 16-23-207-007

The parties of record before the Property Tax Appeal Board are Allen Raff, the appellant, by attorney Mendy L. Pozin in Northbrook, 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:	$219,332
IMPR.:	$291,186
TOTAL:	$510,518

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story brick dwelling built in 1920. Features of the home include a partial finished basement, central air conditioning, two fireplaces, and an attached garage of 1,025 square feet of building area. The property is located in Highland Park, Moraine Township, Lake County.

The appellant's petition raised a legal argument contending that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject property, as an owner-occupied residence and the property having received a reduced assessment from the Property Tax Appeal Board in the prior year under Docket Number 06-02083.001-R-1, was entitled to having the 2006 assessment of the subject property carried forward to 2007. The appellant further acknowledged that in accordance with the terms of the Property Tax Code, the prior 2006 assessment decision of $460,739 was subject to the 2007 Moraine Township equalization factor of 1.018. Based on the foregoing, the appellant requested a reduction in the assessment to $469,032.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling $510,518 was disclosed. The board of review through Assistant State's Attorney Tara H. Ori submitted a brief disputing the applicability of Section 16-185 of the Property Tax Code to this matter.

Specifically, the board of review contends that all properties in Lake County in 2007 were re-assessed via the County Resolution abolishing the four assessment district General Assessment cycle and making 2007 the General Assessment year for all Townships. Citing to Section 9-225[1] of the Property Tax Code, the board of review contends that on December 13, 2005, the Lake County Board passed a Resolution permitting the Chief County Assessment Office to change the quadrennial township districts to one general assessment year for the 2007 tax year and all subsequent years. (Copy of the resolution attached to the brief) The board of review contends that Section 9-225 applies to Lake County in that the county prior to January 1, 1990 had been divided into four assessment districts which remained in effect "until repealed by the county board." (35 ILCS 200/9-225)

The brief further argues that the interpretation that this Resolution effectively started the general assessment year for all Townships in Lake County in 2007 and every 4 years thereafter has been informally acknowledged in an opinion of the Illinois Attorney General. (Copy of the "unofficial" opinion attached to the brief) The Attorney General letter cites to Section 9-215 for the proposition that once dissolved, the county reverts back to a county-wide general assessment in which all property in a county is subject to a quadrennial general assessment in the same general assessment year. Moreover, the Attorney General noted that Section 16-185 of the Property Tax Code is effective only for the "remainder of the general assessment period"; in the case where a county has dissolved its four assessment districts, the next general assessment would be the next county-wide general assessment under Section 9-215.

Based on the foregoing legal argument, the board of review contends that the assessor properly assessed the subject property for 2007 in accordance with the Property Tax Code and the assessment should be confirmed.

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.

Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds that a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an appeal for the subsequent year when the

[1] The brief mistakenly cited Section 9-255 of the Property Tax Code.

Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review. The subject property was under appeal before the Property Tax Appeal Board in the prior year under Docket Number 06-02083.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to $460,739 based on the evidence submitted by the parties.

The subject property is an owner-occupied dwelling. The appellant presented a legal contention that the Board's prior year decision should be carried forward to the subsequent year subject only to equalization in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which 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. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2006 assessment. The record further indicates that the subject property is an owner occupied dwelling. However, based on the legal contentions of the board of review, the evidence further reveals that 2006 and 2007 are no longer within the same general assessment period since the Resolution of the Lake County Board authorizing the Chief County Assessment Office to change the quadrennial township districts to one general assessment year for the 2007 tax year and all subsequent years.

With the board of review's submission, the record contains evidence that the assessment year in question, 2007, is in a different general assessment period than 2006. For these reasons the Property Tax Appeal Board finds that Section 16-185 of the Property Tax Code is not applicable to the instant appeal. Moreover, the appellant submitted no other substantive evidence to establish that the 2007 assessment of the subject property was incorrect. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted on this record.

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: August 20, 2010

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.