



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

APPELLANT: Robert Winters  
DOCKET NO.: 08-00592.001-R-1  
PARCEL NO.: 02-17-101-068

The parties of record before the Property Tax Appeal Board are Robert Winters, 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:** \$49,195  
**IMPR.:** \$123,259  
**TOTAL:** \$172,454

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with an owner occupied residential property located in Antioch, Illinois. The subject parcel consists of a 9,431 square foot parcel improved with a two-story frame dwelling. The subject was built in 1995 and contains 3,234 square feet of living area. Features include a full finished basement, central air-conditioning and a three-car garage.

The appellant appeared before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal.

At the onset of the hearing, the hearing officer questioned both parties regarding the status of the subject property in the quadrennial assessment cycle as provided by section 9-215 of the Property Tax Code. (35 ILCS 200/9-215). The testimony revealed the subject residence is owner occupied; the 2007 and 2008 assessment years are within the same general assessment period; the subject property has not sold since January 1, 2007; January 1, 2007, is the beginning of the next general assessment cycle;

and an equalization factor of 1.508 was applied in the subject's township by the local assessor, chief county assessment officer, or board of review for the 2008 assessment year.

In support of overvaluation and inequity claims, the appellant submitted property characteristic sheets, and a grid analysis detailing four comparables.<sup>1</sup> The four comparables consisted of one or two-story frame dwellings built from 1967 to 2006 with varying degrees of similarity to the subject. The comparables contained from 1,440 to 2,974 square feet of living area. The evidence disclosed that two of the homes were located on the same lake as the subject and sold in June 2007 or March 2008 for \$495,000 and \$680,000, or for \$214.66 and \$228.64 per square foot of living area, respectively. The comparables had land assessments ranging from \$34,069 to \$39,322 or from \$1.56 to \$2.51 per square foot of land area. They had improvement assessments ranging from \$74,447 to \$123,180 or from \$41.41 to \$51.70 per square foot of living area. Based on this evidence, the appellant requested the Property Tax Appeal Board reduce the subject's assessment to \$159,488.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$172,454 was disclosed. In support of the subject's assessment, the board of review offered property record cards and a grid analysis of five suggested comparables. The grid analysis details assessment information on five suggested comparables to demonstrate the subject property was uniformly assessed. Sales data on two of these suggested comparables was also submitted. The board of review also submitted the Property Tax Appeal Board's prior year's decision regarding the subject property for the 2007 assessment year under docket number 07-00672.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the residential improvement assessment of the subject property to \$164,117 based on an agreement as to the correct assessment of the subject property.

During the hearing there were numerous discussions regarding the subject's location and the location of various comparables on a different lake.

The board of review's representative, Karl Jackson, was questioned regarding his familiarity and interpretation regarding Section 16-185 of the Property Tax Code, 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

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<sup>1</sup> The appellant also submitted the same evidence presented at the board of review hearing.

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.

35 ILCS 200/16-185.

The board of review argued that Section 16-185 of the Code required confirmation of the subject's assessment which reflects the prior year's decision with equalization ( $\$164,117 \times 1.508 = \$172,454$ ).

The board of review's evidence disclosed the Property Tax Appeal Board issued a decision lowering the assessment of the subject property in 2007; the residential dwelling that is the subject matter of this appeal is owner occupied; and the appellant did not challenge the Property Tax Appeal Board's final decision regarding the subject property the prior year on administrative review.

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. Based upon the evidence submitted, the Board finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property was overvalued and inequitably assessed and submitted four suggested comparables in support of these claims. The board of review submitted five suggested comparables to show the subject property was uniformly assessed and two sales to support its estimated market value as reflected by its assessment. The Board finds the valuation evidence offered by both parties has no bearing or effect regarding the Board's determination of the subject's correct assessment for the 2008 assessment year. The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 07-00672.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$164,117 based on an agreement as to the correct assessment of the subject property. The record in this appeal established that the subject property is an owner occupied residence. Section 16-185 of the Property Tax Code clearly 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 (Emphasis Added) 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.

35 ILCS 200/16-185.

Based on this statutory language, the Board finds the 2007 decision must be carried forward to the 2008 assessment year. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). There is no statutory language contained within Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) that would suggest any county assessment official can modify or change the Board's assessment findings, other than for purposes of equalization, absent a sale of the parcel establishing a different fair cash value. The evidence and testimony further disclosed the board of review applied an equalization factor of 1.508 for the 2008 assessment year in the subject's assessment jurisdiction. In addition, the record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's prior year's decision or that assessment year in question is a different general assessment period.

Furthermore, the Property Tax Appeal Board's 2007 assessment decision regarding the subject was not reversed or modified upon administrative review. The Board finds the record is clear that neither the board of review nor the appellant challenged the Board's 2007 decision pursuant to the Administrative Review Law. (735 ILCS 5/3-101 et seq.). Testimony revealed the subject's 2008 assessment is the result of the 2007 assessment of \$164,117 with the application of an equalization factor of 1.508 resulting in a total of \$172,454.

As a result of this analysis, the Property Tax Appeal Board finds its 2007 assessment of the subject property shall be carried forward subject to equalization in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) regardless of the valuation evidence submitted by the parties in this instant appeal. For these reasons the Boards finds a reduction in the subject property's assessment is not warranted.

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

*Mark Morris*

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.