FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Charles & Bonnie Kildew
DOCKET NO.: 08-00596.001-C-1
PARCEL NO.: 06-35-200-003

The parties of record before the Property Tax Appeal Board are Charles & Bonnie Kildew, the appellants; and the Lake County Board of Review.

The record in this appeal contains a proposed assessment for the subject property submitted by the board of review[1]. The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant did not respond to the Property Tax Appeal Board by the established deadline.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds that the assessed valuation proposed by the board of review is appropriate.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds *a reduction* 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:	$63,965
IMPR.:	$47,268
TOTAL:	$111,233

Subject only to the State multiplier as applicable.

[1] The "Board of Review Notes on Appeal" and addendum indicates the assessment reduction is based on an agreement with the taxpayer using an appraisal. The documentation indicates the value has already been adjusted with a "Certificate of Error" and the taxpayer has agreed to submit a written request for dismissal of the appeal. (NOTE: See Attorney General of the State of Illinois opinion regarding Certificate of Error. (1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.)).

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: February 18, 2011

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.