



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

APPELLANT: Henry Halverson  
DOCKET NO.: 08-01373.001-R-1  
PARCEL NO.: 05-10-105-016

The parties of record before the Property Tax Appeal Board are Henry Halverson, the appellant; and the Lake County Board of Review.

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:** \$40,374  
**IMPR:** \$81,921  
**TOTAL:** \$122,295

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 12,938 square foot parcel improved with an above-ground, three-story frame dwelling originally built in 1946 with an effective age of 1992 that contains 1,987 square feet of living area. Features of the home include central air conditioning, a full unfinished walkout basement and a 528 square foot garage. The subject is located in Fox Lake, Grant Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity and various contentions of law as the bases of the appeal. In support of the inequity argument, the appellant submitted 26 exhibits, along with photographs and a grid analysis of three comparable properties located near the subject. The comparables were reportedly built between 1920 and 2006 and consist of one-story, one and one-half-story and two-story frame dwellings that contain 1,612 or 1,707 square feet of living area. The comparables have a fireplace and garages that contain from 231 to 528 square feet of building area. Two comparables have central air conditioning and two have basements, one of which contains 524 square feet of finished area. The

comparables have land assessments ranging from \$28,046 to \$78,674 and total assessments ranging from \$300,202 to \$416,092.

The appellant also contends the subject parcel is encumbered by a public sewer easement, which has diminished the subject's value. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$1 and its improvement assessment be reduced to \$58,106. Additionally, the evidence disclosed that 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 07-05410.001-R-1. The Board takes notice that in that appeal the Board rendered a decision lowering the assessment of the subject property to \$118,848, based on evidence submitted by the parties, including testimony at a hearing.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$134,495 was disclosed, as well as a letter, a copy of the aforementioned decision by the Property Tax Appeal Board and a grid analysis three comparable properties. The board of review cited 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.

The board of review's letter stated the subject's 2008 assessment should consist of the reduced 2007 assessment resulting from the Property Tax Appeal Board's decision in docket number 07-05410.001-R-1, plus application of the 2008 Grant Township equalization factor of 1.0290.

The board of review's comparables consist of 1.5-story or 2.0-story frame dwellings that were built between 1926 and 1938 and range in size from 1,523 to 2,193 square feet of living area. Features of the comparables include central air conditioning, full basements that contain from 516 to 1,384 square feet of finished area and garages that contain from 460 to 946 square feet of building area. Two comparables have a fireplace. These properties have improvement assessments ranging from \$66,568 to \$81,529 or from \$37.18 to \$45.64 per square foot of living area. The comparables also have land assessments ranging from \$30,227 to \$81,929 or from \$3.10 to \$3.54 per square foot of land area.

Based on this evidence, the board of review offered to reduce the subject's assessment to \$122,295.

After hearing the testimony and reviewing the record, 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 the prior year's decision should be carried forward to the subsequent year subject only to equalization.

The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's 2007 decision or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that the subject's 2008 assessment of \$122,295, which reflects the Board's prior year's finding plus application of the aforementioned Grant Township equalization factor of 1.0290, 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 Morris*

Member

*Shawn P. 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: October 21, 2011

*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.