



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

APPELLANT: Thomas Talpai
DOCKET NO.: 08-01608.001-R-1
PARCEL NO.: 05-04-404-002

The parties of record before the Property Tax Appeal Board are Thomas Talpai, 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: \$26,756
IMPR.: \$51,163
TOTAL: \$77,919

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,300 square foot parcel improved with a two-story frame dwelling built in 1938 that contains 1,660 square feet of living area. Features of the home include central air conditioning, a partial basement with 336 square feet of finished area and a 576 square foot detached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant argued damage to the subject dwelling's foundation required a significant investment to remedy. He submitted photographs of the foundation damage, as well as repair estimates from contractors that ranged from \$77,000 to \$85,475. Based on this evidence the appellant requested the subject's total assessment be reduced to \$44,647. 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 07-00593.001-R-1. The Board takes notice that in that appeal the Board rendered a decision lowering the assessment

of the subject property to \$75,723, based on evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$78,134 was disclosed, as well as a letter and a copy of the aforementioned decision by the Property Tax Appeal Board. 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.

Based on this statute, the board of review's letter contends the subject's 2008 assessment should consist of the reduced 2007 assessment resulting from the Property Tax Appeal Board's decision in docket number 07-00593.001-R-1, plus application of the 2008 Grant Township equalization factor of 1.0290, for a total assessment of \$77,919.

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 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 \$77,919, 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 M. Louie

Member

Shawn 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: 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.