



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

APPELLANT: Zeman Manufactured Home Communities  
DOCKET NO.: 08-06979.001-C-2 through 08-06979.016-C-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Zeman Manufactured Home Communities, the appellant, by attorney Terrence J. Griffin of Eugene L. Griffin & Associates, Ltd., Chicago; the Lake County Board of Review; and School District No. 50, intervenor, by attorney John M. Izzo of Sraga Hauser, LLC, Flossmoor.

Prior to the hearing the parties reached an agreement as to the correct assessment of the subject property. This assessment agreement was presented to and considered by the Property Tax Appeal Board.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this **Lake** County appeal. The Property Tax Appeal Board further finds that the agreement of the parties is proper, and the correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-06979.001-C-2	07-25-306-008	28,016	9,560	\$37,576
08-06979.002-C-2	07-25-307-003	272,455	80,274	\$352,729
08-06979.003-C-2	07-25-106-001	65,338	18,724	\$84,062
08-06979.004-C-2	07-25-106-002	65,338	26,213	\$91,551
08-06979.005-C-2	07-25-106-003	130,673	46,812	\$177,485
08-06979.006-C-2	07-25-113-002	127,346	46,811	\$174,157
08-06979.007-C-2	07-25-113-008	167,406	56,174	\$223,580
08-06979.008-C-2	07-25-113-009	105,157	44,939	\$150,096
08-06979.009-C-2	07-25-113-012	51,864	9,362	\$61,226
08-06979.010-C-2	07-25-113-020	160,122	59,918	\$220,040
08-06979.011-C-2	07-25-113-022	40,623	9,377	\$50,000
08-06979.012-C-2	07-25-304-002	10,220	0	\$10,220
08-06979.013-C-2	07-25-306-001	26,241	9,127	\$35,368
08-06979.014-C-2	07-25-306-002	26,241	9,127	\$35,368
08-06979.015-C-2	07-25-306-006	39,922	9,128	\$49,050
08-06979.016-C-2	07-25-306-007	32,218	9,128	\$41,346

Subject only to the State multiplier as applicable.

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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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: June 24, 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.