



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

APPELLANT: Daniel Light  
DOCKET NO.: 09-01774.001-R-1  
PARCEL NO.: 13-24-301-007

The parties of record before the Property Tax Appeal Board are Daniel Light, the appellant, by attorney Terrence J. Griffin of Eugene L. Griffin & Associates, Ltd., in Chicago, 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:** \$106,582  
**IMPR.:** \$306,710  
**TOTAL:** \$413,292

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with an 18-year-old, two-story brick exterior constructed single-family dwelling. The dwelling contains 5,973 square feet of living area. Features include a full walkout-style basement of which 90% is finished, central air conditioning, eight fireplaces, and a three-car garage. The subject site of 93,217 square feet of land area is also improved with a screened gazebo all of which is located in North Barrington, Cuba Township, Lake County.

The initial issue in this proceeding concerns whether Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is applicable to this matter and/or whether Section 16-80 of the Property Tax Code (35 ILCS 200/16-80) has any effect on the outcome of this 2009 assessment appeal.

The appellant appeared through legal counsel before the Property Tax Appeal Board contending overvaluation of the subject property. The appellant's counsel acknowledged that the subject property is an owner-occupied residence. In support of the market value argument for this 2009 assessment appeal, the

appellant submitted an appraisal prepared by Michael J. Sullivan, a state certified real estate appraiser, employed by Realty Valuation Services, Inc. Using the cost and sales comparison approaches to value, the appraiser estimated the subject's market value as \$1,100,000 as of January 1, 2009.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's 2009 assessment of \$413,292 was disclosed. The final assessment of the subject property reflects a market value of \$1,257,736 using the 2009 three-year median level of assessments for Lake County of 32.86% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

In response to this appeal, the board of review presented a letter from the Clerk of the Board of Review contending that the assessment of the subject property should be increased to \$433,667. The basis for the requested increase in assessment was application of Section 16-185 of the Property Tax Code (hereinafter "the Code"). (35 ILCS 200/16-185) It is undisputed that the Property Tax Appeal Board rendered a decision on the 2007 assessment of the subject property in Docket No. 07-01471.001-R-1. The decision issued on January 23, 2009 and lowered the assessment of the subject property to \$413,292 based on the stipulation of the parties to the proceeding.

In seeking to have the 2009 assessment increased, the board of review asserts that 2007 was the start of the general assessment period for Cuba Township. Applying the provisions of Section 16-185 of the Code, as owner-occupied residential real estate, the subject's 2007, 2008 and 2009 assessments are all subject to carrying forward the Property Tax Appeal Board's 2007 decision, subject to equalization. As a result, the board of review contends the 2008 Cuba township equalization factor of 1.0493 must be applied to the 2007 decision of the Property Tax Appeal Board raising the 2008 assessment to \$433,667. Next, the board of review contends that the 2009 Cuba township equalization factor of 1.0000 must be applied to this latter 2008 increased assessment of the subject property. Therefore, the board of review contends that in order to reflect the prior 2007 Property Tax Appeal Board decision, the subject's 2009 assessment should be increased to \$433,667.

In a written response and reiterated at hearing, the appellant's legal counsel asserted that the Property Tax Appeal Board's decision in Docket No. 07-01471.001-R-1 of \$413,292 was due to a stipulation by the parties. Counsel asserted that the stipulation was based upon the appellant's appraisal report with an estimated market value of \$1,210,000 as of January 1, 2007,

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<sup>1</sup> At hearing, a copy of the appraisal report on legal-sized paper marked as Appellant's Exhibit #1 was submitted which included revised addendum pages and a two-page floorplan. The appraiser testified that the original submission of the report included an erroneous "comments on sales comparison" analysis in the addendum taken from a 2007 appraisal of the subject property and had only one page of the two-page floorplan.

however, in settlement the parties agreed to a revised assessment reflective of a fair market value of approximately \$1,240,000. In addition, the appellant asserts that the board of review agreed to maintain the subject's equalized assessment for 2008 at \$413,292 without application of the township equalization factor as shown in the "Notice of Findings by the Lake County Board of Review" (Ex. A attached to the rebuttal). The notice was issued by mail on February 24, 2009, approximately one month after the Property Tax Appeal Board's decision was issued. Furthermore, the Final Decision of the board of review (Ex. A) states, in pertinent part, that the reason for the 2008 assessment reduction was:

Per CCAO [Chief County Assessment Officer] - Prior Property Tax Appeal Board agreement. This is the final value used for tax billing purposes.

Said Notice revised the total assessment of the subject property from \$454,652 to \$413,292 and authorized the taxpayer to file a petition for review with the Property Tax Appeal Board within 30 days after notice. No such 2008 assessment appeal was filed by the appellant with the Property Tax Appeal Board.

Based on the foregoing facts, counsel for the appellant contends that Section 16-185 of the Code "does not apply" due to the Lake County Board of Review's action in reducing the subject's 2008 assessment. Instead, the appellant argues that Section 16-80 of the Code is controlling. Counsel for appellant contends that the board of review's action in 2008 to reduce the assessment of residential real estate must now remain in effect for the remainder of the general assessment period of 2009 and 2010. As such, the appellant contends that the board of review's request to increase the 2009 assessment pursuant to Section 16-185 "is not allowed under the Property Tax Code, due to the action taken in 2008."

Furthermore, appellant argues that substantial cause as referenced in Section 16-80 of the Code has been provided to reduce the subject's 2009 assessment of \$413,292 based on the appraisal submitted with this appeal. The appellant argues this latest appraisal of the subject property reflects a decline of approximately 10% due to market conditions and therefore, the appellant has demonstrated "sufficient substantial cause for reducing the assessment." In the alternative, however, counsel argued that if the Property Tax Appeal Board does not believe substantial cause has been shown to reduce the subject's assessment, then no change to the 2009 assessment of the subject property should be made.

In reply at hearing, the board of review's representative argued that the 2009 assessment of the subject property was done in conformance with Section 16-80 of the Code. The representative further asserted that decisions made at the board of review level are different from decisions made at the Property Tax Appeal Board level. The board of review's representative argued that

the only reason that an increase in the 2009 assessment of the subject property has been raised is because the appellant/taxpayer brought this action before the Property Tax Appeal Board where "different rules apply" and the board of review is seeking to have those rules applied consistently to the subject property.

For surreply, counsel for appellant agreed that consistency is the goal and the purpose of Section 16-185 of the Code is to prevent boards of review from increasing assessments and taking action in subsequent years. However, in the instant case, the board of review saw a further reason to adjust the assessment of the subject property in 2008 which presumably reflects market conditions and valuation evidence which was considered. Counsel argued that the request by the board of review now to increase the 2009 assessment of the subject property is "incorrect and should not be considered by the Property Tax Appeal Board." Having taken action to reduce the subject's 2008 assessment, the appellant through legal counsel argues the board of review's action opens the door to the question of substantial cause and appellant contends that the appraisal submitted in this matter establishes that substantial cause sufficient to warranted a reduction in the assessment has been presented.

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. The Board further finds that no change in the subject's 2009 assessment should be made.

The Property Tax Appeal Board takes notice that 2007 was the start of a general assessment cycle or quadrennial reassessment period for Cuba Township. (86 Ill.Admin.Code §1910.90(i)) The Board also takes notice of the undisputed fact that a decision was rendered by the Property Tax Appeal Board in Docket No. 07-01471.001-R-1 reducing the assessment of the subject property to \$413,292 due to a stipulation of the parties. (Id.)

The record further reveals that despite the Property Tax Appeal Board's decision in Docket No. 07-01471.001-R-1, the Lake County Board of Review did not apply the 2008 Cuba Township equalization factor of 1.0493 to the subject's 2007 assessment for 2008. Instead the Lake County Board of Review issued a Final Decision on the subject's 2008 assessment which reduced the assessment from \$454,652 to \$413,292. (Ex. A)

Section 16-80 of the Code (35 ILCS 200/16-80) provides boards of review in counties with fewer than 3,000,000 inhabitants:

. . . if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the 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 the taxpayer,

county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review. [Emphasis added.]

The Property Tax Appeal Board finds that the provisions of Section 16-80 apply only to the actions of boards of review as defined in the Code. Section 16-80 of the Code is contained within Article 16, Division 3 of the Code relating to the powers and duties of board of review. Through its representative, the board of review at hearing contended that the provisions of Section 16-80 of the Code were followed in reducing the subject's 2008 assessment. In other words, the board of review has acknowledged that substantial cause was shown for assessment year 2008 why the prior year's assessment should not remain in effect.

Section 16-185 of the Code (35 ILCS 200/16-185) provides in pertinent part a mandate to the Property Tax Appeal Board:

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. [Emphasis added.]

(See also 86 Ill.Admin.Code §1910.50(i)). Section 16-185 is found within Article 16, Division 4 related solely to the powers and duties of the Property Tax Appeal Board.

Under the provisions of the Property Tax Code, the Property Tax Appeal Board specifically finds the appellant's argument that "substantial cause" can be shown to the Property Tax Appeal Board to revise the assessment of owner-occupied residential real estate during the course of the same general assessment period after the Board has issued a decision within that period lacks merit. Section 16-80 is not applicable to the determinations of the Property Tax Appeal Board and Section 16-185 has no parallel "substantial cause" provision to adjust the assessment of owner-occupied residential real estate during the general assessment period.

The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision in Docket No. 07-01471.001-R-1. Moreover, there was no indication in the record that the decision of the Property Tax Appeal Board in Docket No. 07-01471.001-R-1 was reversed or modified upon review pursuant to Section 16-195 of the Code (35 ILCS 200/16-195 - review of final administrative decisions of the

Property Tax Appeal Board). (See also 86 Ill.Admin.Code §1910.74). The Property Tax Appeal Board further finds the reduction of the subject's 2008 assessment by the Lake County Board of Review wherein the township equalization factor was not applied did not constitute a "reversal" or "modification" of the 2007 decision of the Property Tax Appeal Board as contemplated by the terms of the Property Tax Code in Section 16-195. Such review or reversal of a Property Tax Appeal Board decision may only occur in accordance with the Administrative Review Law, 735 ILCS 5/Art. III, by means of a decision of a circuit court or an appellate court of this State.

The Property Tax Appeal Board further finds that carrying forward the prior year's 2008 decision subject to the equalization factor of 1.0000 applied in Cuba Township for 2009 would result in no change in the subject's 2009 assessment. In light of the provisions of Section 16-185 of the Code, the Property Tax Appeal Board finds that the subject's 2009 assessment should not be changed.

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

*J. R.*

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: April 20, 2012

*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.