



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

APPELLANT: Eugene Potoczek
DOCKET NO.: 09-02357.001-R-1
PARCEL NO.: 05-15-104-075

The parties of record before the Property Tax Appeal Board are Eugene Potoczek, the appellant; 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: \$ 50,802
IMPR.: \$ 47,231
TOTAL: \$ 98,033

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 1,687 square feet of living area. The dwelling was built in 1957 and features a crawl-space foundation, central air conditioning and a 374 square foot garage. The property is located in Grant Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted three suggested comparable sales. The comparables consist of one-story or two-story frame dwellings that were built from 1921 to 2009. The comparables are located from the same street to one mile from the subject property. The dwellings contain from 1,248 to 2,524 square feet of living area. Two comparables have crawl-space foundations and one has a basement. Other features include central air conditioning and garages ranging in size from 440 to 690 square feet. Two comparables have a fireplace. The comparables sold from October 2008 to July 2009 for prices ranging from \$232,300 to \$254,900 or from \$97.07 to \$204.25 per

square foot of living area land included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$98,033 was disclosed. The board of review also submitted a brief and a grid analysis detailing three suggested comparable sales. The board of review's evidence also disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in 2007 under docket number 07-00724.001-R-1. In that appeal, the Board lowered the subject's assessment to \$95,127 based on the weight and equity of the evidence. The subject's 2007 assessment of \$95,127, as issued by the Property Tax Appeal Board, multiplied by the 2008 Grant Township equalization factor of 1.0290 equals \$97,886. The subject's 2008 assessment of \$97,886 multiplied by the 2009 Grant Township equalization factor of 1.0015 equals \$98,033, which is the subject's 2009 assessment. Based on this evidence the board of review requested the subject's total assessment be confirmed.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property was overvalued. However, the Property Tax Appeal Board finds the record shows subject property was the subject matter of an appeal in 2007 under Docket Number 07-00724.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on an agreement between the parties that was supported by the evidence in the record. The evidence further indicates the subject property is an owner occupied residential property. 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 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** (Emphasis Added) 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. (35 ILCS 200/16-185)

Based on this statutory language, the Board finds its 2007 assessment decision shall be carried forward to the subsequent assessment years of the same general assessment period plus application of the equalization factor.

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. The Board finds the subject's final assessment for the 2009 assessment year, as calculated by the board of review, follows the directives outlined in Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The subject's 2007 assessment of \$95,127, as issued by the Property Tax Appeal Board, multiplied by the 2008 Grant Township equalization factor of 1.0290 equals \$97,886. The subject's 2008 assessment of \$97,886 multiplied by the 2009 Grant Township equalization factor of 1.0015 equals \$98,033, which is the subject's 2009 assessment. Therefore, in light of the provisions of the Property Tax Code, the Board finds no reduction in the subject's assessment is warranted.

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

Frank J. Grief

Member

Member

Mario M. Louie

William R. Lerbis

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: September 23, 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.