



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

APPELLANT: Larry Gertzfeld  
DOCKET NO.: 09-02441.001-R-1  
PARCEL NO.: 16-26-205-016

The parties of record before the Property Tax Appeal Board are Larry Gertzfeld, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, in Chicago, 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:** \$106,121  
**IMPR.:** \$108,358  
**TOTAL:** \$214,479

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single-family frame dwelling that was built in 1920. Features include an unfinished basement and 945 square foot garage. The property is located in Highland Park, Moraine Township, Lake County.

The appellant submitted an appeal to the Property Tax Appeal Board claiming the subject property was said by the assessing officials to contain 2,919 square feet of above ground living area. The appellant submitted data from an architect to the assessing officials who then reportedly remeasured the dwelling and recorded it as having 2,782 square feet of living area. Given the reduction in living area square footage by 137 square feet, the appellant contends that the subject's improvement assessment should be reduced by nearly \$40,393 to reflect the dwelling size reduction.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$92,577.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final purported assessment of \$214,479 was disclosed. However, as part of the appellant's appeal, a copy of the Notice of Findings by the Lake County Board of Review was submitted which indicated a final 2009 assessment for the subject property after board of review action of \$239,091.<sup>1</sup>

In support of the subject's assessment, the board of review reported that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-01323.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$216,645 based on the evidence submitted by the parties.

The board of review further reports that 2007 was the beginning of the general assessment cycle in Moraine Township. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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. [Emphasis added.]

The board of review also reported that in 2009, the township had an equalization factor of 0.9900 which was applied to each non-farm property in the township. As such, the board of review contends that in accordance with Section 16-185 of the Property Tax Code the subject's 2008 total assessment of \$216,645 should be multiplied by the applicable equalization factor in the township for a final total assessment of \$214,479.

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.

The Board finds that the Notice of Findings by the Lake County Board of Review issued on February 23, 2010 reflect a total assessment for the subject property of \$239,091 (see Notice

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<sup>1</sup> The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.)

attached to appeal petition). This total assessment is greater than the total assessment reported by board of review of \$214,479. Moreover, the board of review's submission asserts that the subject's total 2009 assessment should be \$214,479.

The Property Tax Appeal Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's 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 a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the factor of 0.9900 applied for equalization.

Based on the foregoing analysis, the Board finds a reduction in the subject's assessment in accordance with the 2008 decision of the Property Tax Appeal Board and the applicable equalization factor 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.

*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: September 21, 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.