



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

APPELLANT: Stanton Kawer
DOCKET NO.: 09-02443.001-R-2
PARCEL NO.: 16-25-308-044

The parties of record before the Property Tax Appeal Board are Stanton Kawer, 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: \$205,048
IMPR: \$454,886
TOTAL: \$659,934

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story stone and cedar constructed single-family dwelling that was built in approximately 2007. Features of the home include a full finished basement, central air conditioning, two fireplaces and an attached three-car garage. The property is located in Highland Park, Moraine Township, Lake County.

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 2008-01798.001-R-2. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$666,600 based on the evidence submitted by the parties.

For this 2009 assessment appeal, the appellant through legal counsel contends the subject property is overvalued. In support of this assertion, the appellant submitted an appraisal of the subject property opining an estimated market value as of January 1, 2008 of \$1,450,000. The appellant's attorney in a brief asserted that the subject's total 2009 assessment as determined

by the assessor reflects an estimated market value of \$2,319,545 which is excessive in light of the appraised value. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$483,285 which would reflect the subject's appraised value using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein a final assessment of the subject property totaling \$659,934 was disclosed. However, attached to the appellant's petition is a copy of the Notice of Findings by the Lake County Board of Review issued on February 23, 2010 setting forth to subject's total assessment as \$765,442.¹

The board of review submitted a letter asserting that for tax year 2008 the Property Tax Appeal Board reduced the subject's total assessment to \$666,600 (see Docket No. 08-01798.001-R-2). Furthermore, the board of review contends that 2008 and 2009 are within the same general assessment period for residential property and, as such, in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's 2009 assessment should reflect the 2008 decision along with the Moraine Township equalization factor of 0.9900 which was applied to non-farm properties in the township. Therefore, the board of review contends that the subject's total 2009 assessment should be \$659,934.

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.

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.

¹ 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.)

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2008 assessment in Docket No. 2008-01798.001-R-2 to \$666,600. The record further indicates that the subject property is an owner occupied dwelling and that 2008 and 2009 are within the same general assessment period. The record further disclosed that in the 2009 tax year there was an equalization factor of 0.9900 applied to the assessments of non-farm properties located in Moraine Township. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2008 tax year or the decision of the Property Tax Appeal Board for the 2008 tax year was reversed or modified upon review.

In light of the subject's total assessment for 2009 of \$765,442 as set forth in the Notice of Findings by the Lake County Board of Review and for the reasons set forth above, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2008 tax year plus the application of the township equalization factor of 0.9900.

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: October 19, 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.