FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jacquelyn Couvall
DOCKET NO.: 09-06147.001-R-1
PARCEL NO.: 07-23-220-005

The parties of record before the Property Tax Appeal Board are Jacquelyn Couvall, the appellant; 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:	$9,282
IMPR.:	$82,041
TOTAL:	$91,323

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an owner occupied residence located in Warren Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property's assessment is incorrect. The appellant's evidence revealed the subject property was the matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 08-05483.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to $92,208 based on an agreement of the parties that was supported by the weight and equity of the evidence. Based on this evidence, the appellant requested a reduction in the subject's assessment to $84,849.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of $91,380 was disclosed. After reviewing the evidence, the board of review offered to reduce the subject's assessment to $91,323, which reflects the Board's prior year's decision plus application of the Warren Township equalization factor of .9904%. ($92,208 x .9904 = $91,323).

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 its prior year's decision shall be carried forward to the subsequent year, subject only to equalization.

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 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).

This record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2008 assessment to $92,208. The record further indicates that the subject property is an owner occupied residence. 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 decision plus the application of an equalization factor. As a result, the Board finds a reduction in the subject's assessment is warranted commensurate with the board of review's proposed assessment.

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.

Chairman

Member

Member

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: October 19, 2012

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.