



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

APPELLANT: Patrick Beck
DOCKET NO.: 10-01572.001-R-1
PARCEL NO.: 14-17-302-002

The parties of record before the Property Tax Appeal Board are Patrick Beck, the appellant, by attorney Edmund P. Boland of Carey Filter White & Boland, 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: \$28,114
IMPR: \$134,163
TOTAL: \$162,277

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an owner occupied residence located in Ela Township, Lake County, Illinois.

The appellant appeared before the Property Tax Appeal Board contending the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant submitted an appraisal of the subject property conveying an estimated market value for the subject property of \$409,000 as of January 1, 2010 using the cost and sales comparison approaches to value. The appraiser testified during the hearing.

The appellant also supplied an equity grid analysis; however, assessment equity was not marked as part of the appellant's appeal and was not discussed nor addressed at the hearing by the appellant's attorney.¹

¹ Pursuant to Section 16-180 of the Property Tax Code, each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180)

The record also disclosed that the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2007 tax year under docket number 07-02365.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on the evidence submitted by the parties.

Based on the appraisal, the appellant requested the subject's assessment be reduced to \$136,319.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$162,277. The board of review asserted the subject property was an owner occupied dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2007 tax year under Docket Number 07-02365.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$161,651. The board of review further explained that Ela Township's general assessment period began in 2007 and runs through tax year 2010. For assessment years 2008 and 2009, township equalization factors of 1.0245 and 1.0207 were applied to all non-farm property in Ela Township. For assessment year 2010 a township equalization factor of .9600 was applied. The board of review explained that if the assessment for the 2010 tax year was calculated by applying the 2008, 2009 and 2010 equalization factors to the Property Tax Appeal Board's prior 2007 decision, in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's assessment would be \$162,277. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In response to the board of review's evidence, the appellant's attorney argued that since real estate market values have declined from their height in 2005, the appellant is entitled to a reduced assessment. The appellant's attorney offered no statutory authority or case law that refutes the legal contention brought by the board of review.

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 that the 2007 year's decision shall be carried forward to the subsequent assessment years subject to the equalization factors applied in Ela Township. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

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. (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 2007 decision or that the assessment year in question is in a different general assessment period. The Board finds the appraisal evidence submitted by the appellant does not overcome the statutory requirements of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). For these reasons the Property Tax Appeal Board finds that 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. Huff

Member

Mark Morris

Member

JR

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: May 24, 2013

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.