



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

APPELLANT: John & Pamela Crombie
DOCKET NO.: 10-01738.001-R-1
PARCEL NO.: 04-10-104-002

The parties of record before the Property Tax Appeal Board are John & Pamela Crombie, the appellants, 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: \$36,663
IMPR.: \$56,912
TOTAL: \$93,575

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of brick construction that contains approximately 3,220 square feet of living area. The dwelling was constructed in 1922. Features of the home include a partial basement, a fireplace and a four-car garage. The property is located in Winthrop Harbor, Benton Township, Lake County.

The evidence in the record disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 09-01696.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$100,868 based on the evidence submitted by the parties.

In the instant appeal, the appellants submitted an appraisal of the subject property with a value conclusion of \$250,000 as of January 1, 2010 along with evidence of one additional comparable sale that occurred in August 2010. Based on this evidence of value for 2010, the appellants requested that the subject's

assessment be reduced to \$83,325 so as to reflect the most recent appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the 2010 final assessment of the subject property totaling \$99,990 was disclosed. The board of review submitted a written narrative acknowledging that the subject's assessment was reduced in the 2009 tax year to \$100,868 based on a decision issued by the Property Tax Appeal Board under Docket No. 09-01696.001-R-1. The board of review cited section 16-185 of the Property Tax Code (35 ILCS 200/16-185) for the proposition that the subject's assessment established in the 2009 tax year should be carried forward to the 2010 tax year subject to equalization. The board of review explained that 2007 was the beginning of the general assessment cycle for Benton Township which runs through the 2010 tax year. The board of review further indicated that for the 2010 tax year there was an equalization factor of .9277 applied to the assessments of non-farm properties located in Benton Township. Based on this record the board of review agreed to stipulate to a total revised assessment of \$93,575.

The appellants were notified of the proposed revised assessment and rejected the offer contending that the Property Tax Appeal Board shall determine the correct assessment prior to state equalization of any parcel of real property which is the subject of an appeal, based upon the facts, evidence, exhibits and briefs submitted to or elicited by the Board. (86 Ill.Admin.Code §1910.10(b)). In addition, the appellants note that they have submitted an appraisal of the subject property as of the assessment date of January 1, 2010 in accordance with the Board's rules related to documentary evidence. (86 Ill.Admin.Code §1910.65(c)(1)). Finally, the appellants contend that the Board is to consider appeals de novo and thus, the board of review's reliance upon the prior decision for 2009 of the Property Tax Appeal Board is "inaccurate."

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.

Despite the arguments made to the contrary by the appellants, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Board finds that the assessment as established in the decision issued for the 2009 tax year should be carried forward to the 2010 tax 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. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2009 assessment to \$100,868. The record further indicates that the subject property is an owner occupied dwelling and that the 2009 and 2010 tax years are within the same general assessment period. The record further disclosed that in the 2010 tax year there was an equalization factor of .9277 applied to the assessments of non-farm properties located in Benton Township. Furthermore, the record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2009 tax year or the decision of the Property Tax Appeal Board for the 2009 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2009 tax year plus the application of the township equalization factor of .9277.

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

[Signature]

Member

[Signature]

Member

[Signature]

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: March 22, 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.