



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

APPELLANT: Stephen & Sharon Golan  
DOCKET NO.: 10-01828.001-R-1  
PARCEL NO.: 16-04-102-006

The parties of record before the Property Tax Appeal Board are Stephen & Sharon Golan, the appellants, by attorney Liat R. Meisler of Golan & Christie LLP, 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:** \$328,235  
**IMPR:** \$344,349  
**TOTAL:** \$672,584

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of brick exterior construction containing approximately 5,807 square feet of living area. The dwelling was built in 1965 and features a full unfinished basement. Other features include two fireplaces and a 575 square foot attached garage. The home is situated on approximately 181,645 square feet of land area located in West Deerfield Township, Lake County, Illinois.

The appellants appeared, through counsel, before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land assessment as the basis of the appeal. The appellants did not contest the subject's improvement assessment. In support of this argument, the appellants submitted a grid analysis, property characteristic sheets and maps of five suggested comparable lots, two of which are vacant residential lots. The comparables are located on "adjoining property" or "1 block north" from the subject. The comparables were described as having lots ranging in size from 67,082 to 216,057 square feet of land area. The

comparables have land assessments ranging from \$57,978 to \$391,592 or from \$.86 to \$1.85 per square foot of land area.

Counsel for the appellants argued that, since 50% of the subject lot is located in a flood zone, the land in the flood zone should be assessed at a lower value.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$242,497 or \$1.34 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$672,584. 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 2008 tax year under Docket Number 08-01442.001-R-2. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$777,001. The board of review further explained that West Deerfield Township's general assessment period began in 2007 and runs through tax year 2010. For assessment year 2009 a township equalization factor of .9775 was applied to West Deerfield Township. For assessment year 2010 a township equalization factor of .9438 was applied. The board of review explained that if the assessment for the 2010 tax year was calculated by applying the 2009 and 2010 equalization factors to the Property Tax Appeal Board's prior 2008 decision, in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's assessment would be \$716,834. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, counsel argued that since the 2008 decision was a settlement between the parties regarding the subject's improvement assessment, that decision should not be as relevant in this land case. In addition, property values have declined since the 2008 decision, further diminishing the relevance of that decision.

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 2008 year's decision shall be carried forward to the subsequent assessment years subject to the equalization factors applied in West Deerfield 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 Board finds that Section 16-185 of the Property Tax Code is unambiguous in stating that if the Property Tax Appeal Board issues a decision lowering the assessment of an owner occupied dwelling that assessment is to remain the same during the remainder of the general assessment period, subject to equalization, with two exceptions not applicable here. The record is clear that applying the dictates of Section 16-185 the assessment of the property for the 2010 tax year would be \$716,834, an increase of \$44,250. Based on this record and the request of the Lake County Board of Review, the Property Tax Appeal Board declines to increase the subject's assessment.

In summary, the Board finds that the subject property was the subject matter of an appeal for the 2008 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$777,001. The record further disclosed the subject property is an owner occupied dwelling and the 2008 and 2010 tax years are in the same general assessment period. The record also disclosed that an equalization factor of .9775 was applied in West Deerfield Township in 2009 and an equalization factor of .9438 was applied in West Deerfield Township in 2010. Furthermore, the decision of the Property Tax Appeal Board for the 2008 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying Section 16-185 of the Property Tax Code would result in an assessment of \$716,834, which is greater than the 2010 assessment of the subject property of \$672,584. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not justified.

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: 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.