



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

APPELLANT: Larry Gertzfeld
DOCKET NO.: 10-02091.001-R-1
PARCEL NO.: 16-26-205-016

The parties of record before the Property Tax Appeal Board are Larry Gertzfeld, 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 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: \$100,137
IMPR.: \$102,246
TOTAL: \$202,383

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single-family frame dwelling that was built in 1920. Features include an unfinished basement and 945 square foot garage. The property is located in Highland Park, Moraine Township, Lake County.

The appellant submitted an appeal to the Property Tax Appeal Board claiming the subject property was said by the assessing officials to contain 2,919 square feet of above ground living area. The appellant submitted data from an architect to the assessing officials who then reportedly remeasured the dwelling and recorded it as having 2,782 square feet of living area. Given the reduction in living area square footage by 137 square feet, the appellant contends that the subject's improvement assessment should be reduced by nearly \$10,753 to reflect the dwelling size reduction.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$91,493.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$202,383 was disclosed.

As to the dwelling size issue, the board of review reported that the dwelling was re-measured on November 29, 2010 by the Moraine Township Assessor's Office and after inspection, the dwelling size was adjusted downward from 2,919 to 2,782 square feet of living area, but also adjusted the garage from 624 square feet to 945 square feet.

Furthermore, in support of the subject's assessment, the board of review reported that this property was the subject matter of an appeal before the Property Tax Appeal Board under docket number 08-01323.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$216,645 based on the evidence submitted by the parties.

The board of review further reports that 2007 was the beginning of the general assessment cycle in Moraine Township. 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 board of review also reported that in 2009, the township had an equalization factor of 0.9900 which was applied to each non-farm property in the township. As such, the board of review contends that for 2009 the subject's total assessment was \$214,479.¹ Next, the board of review contends that the subject's 2010 assessment should be equalized by the township equalization factor of 0.9436. Thus, in accordance with Section 16-185 of the Property Tax Code the subject's 2010 total assessment should be \$202,383 as multiplied by the applicable equalization factor in the township.

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.

¹ The subject property was also before the Property Tax Appeal Board in 2009 as Docket No. 09-02441.001-R-1, decision issued September 21, 2012, confirming the subject's assessment of \$214,479.

The Property Tax Appeal Board finds that the prior year's decision should be carried forward to the subsequent years subject only to any equalization factor(s) applied to those year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (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 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 no change in the subject's assessment is warranted as the 2010 assessment reflects the Board's prior year's findings plus the application of the equalization factors of 0.9900 and 0.9436, respectively.

Based on the foregoing analysis, the Board finds 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.

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: November 30, 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.