



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

APPELLANT: Gil Nardick
DOCKET NO.: 10-02129.001-R-1
PARCEL NO.: 16-36-302-060

The parties of record before the Property Tax Appeal Board are Gil Nardick, 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: \$73,865
IMPR: \$151,112
TOTAL: \$224,977

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 3,010 square feet of living area. The dwelling was approximately 44 years old. Features of the home include a partial basement finished with a recreation room, central air conditioning, a fireplace and a two-car garage. The subject property has a 12,000 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation with respect to the assessment of the property for the 2010 tax year as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$550,000 as of January 1, 2010. The appraisal indicated the property was an owner occupied dwelling and the appraisal was prepared for a property tax appeal. Based on this evidence the appellant requested the subject's assessment be reduced to \$183,315 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$224,977. 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 prior tax year (2009) under Docket Number 09-06060.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$238,423. The board of review further explained that Moraine Township's general assessment period began in 2007 and runs through tax year 2010. It further indicated that in 2010 a township equalization factor of .9436 was applied in Moraine Township. The board of review explained the assessment for the 2010 tax year was calculated by applying the 2010 equalization factor to the Property Tax Appeal Board's assessment as determined for the 2009 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and requested confirmation of the subject's assessment.

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. The Board further finds, pursuant to section 16-185 of the Property Tax Code a reduction in the subject's assessment is not warranted.

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 further finds that the subject property was the subject matter of an appeal the prior tax year in which a decision was issued reducing the subject's assessment to \$238,423 with a land assessment of \$78,280 and an improvement assessment of \$160,143. The record further disclosed the subject property is an owner occupied dwelling, the 2009 and 2010 tax years are in the same general assessment period and an equalization factor of .9436 was applied in Moraine Township. Furthermore, the decision of the Property Tax Appeal Board for the 2009 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's assessment as established by decision for the 2009 tax year decision should be carried forward to the 2010 tax year subject only to the equalization factor applied in 2010, which the board of review did. The Board finds the board of review established the 2010 assessment following the dictates of section 16-185 of the Property Tax Code. For these reasons the Property Tax Appeal

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Board finds that a reduction in the subject's assessment is not 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: April 19, 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.