



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

APPELLANT: Michael Collins
DOCKET NO.: 10-02297.001-R-1
PARCEL NO.: 15-31-106-019

The parties of record before the Property Tax Appeal Board are Michael Collins, the appellant; 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: \$85,194
IMPR: \$151,608
TOTAL: \$236,802

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 3,694 square feet of building area. The home was built in 1998 and has a full basement which is partially finished with a recreational room. Other features include central air conditioning, three and one-half bathrooms, two fireplaces and a 900 square foot three-car garage.¹ The dwelling is situated on 97,121 square feet of land located in Vernon 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.² In support of this argument, the appellant submitted an appraisal of the subject property prepared by Alan Zielinski, a state licensed appraiser who was present at the hearing and gave testimony

¹ The board of review reports the subject as having a full finished basement and four and one-half bathrooms.

² The appellant had a court reporter in attendance at the hearing but did not provide the Property Tax Appeal Board a copy of the transcript for inclusion in the record.

concerning his report. The intended use of the appraisal report was to assist the client with establishing the market value for a property tax appeal. The appraisal report conveys an estimated market value for the subject property of \$650,000 as of January 1, 2010. The appraiser developed the sales comparison approach in estimating the market value for the subject property.

Under the sales comparison approach to value, the appraiser utilized three comparable sales located from 0.27 to 0.41 of a mile from the subject property. The comparables have lot sizes ranging from 48,787 to 96,268 square feet of land area. They are improved with two-story brick or frame and masonry dwellings that contain from 4,287 to 4,770 square feet of living area. The dwellings were built from 1987 to 2001. The comparables feature full finished basements, central air conditioning, one to three fireplaces and three or four-car attached garages. The sales occurred from March to December 2009 for prices ranging from \$715,000 to \$846,500 or from \$166.78 to \$177.46 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in date of sale/time, view, quality of construction, condition, above grade, room count, gross living area, basement & finished, heating/cooling, garage/carport, porch/patio/deck and fireplace. The adjustments resulted in adjusted sale prices ranging from \$605,500 to \$679,000. Based on the adjusted sale prices, the appraiser estimated the subject had a fair market value of \$650,000 as of January 1, 2010.

The appellant's evidence also included a three page brief documenting his appeal with the Lake County Board of Review and his conclusions of that hearing.

Based on this evidence the appellant requested the subject's assessment be reduced to \$216,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$236,802. 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 2009 tax year under Docket Number 09-03239.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$263,307. The board of review further explained that Vernon Township's general assessment period began in 2007 and runs through tax year 2010. It further indicated that in tax year 2010 a township equalization factor of .9475 was applied to Vernon Township. The board of review explained that if 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) the subject's assessment would be \$249,483. The board of review asserted the subject's assessment for the 2010 tax year was \$236,802, which is less than required by the application of

section 16-185 of the Property Tax Code. The board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the Lake County Board of Review's description of the subject property is misleading because over ½ of the subject's lot is unusable wet lands and is subject to a conservation easement. The appellant also submitted a copy of the easement. The Board finds it will not consider the new evidence of the subject's easement.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). Additionally, section 16-180 states each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180) In light of these rules, the Property Tax Appeal Board has not considered the wetlands/easement evidence submitted by appellant in conjunction with his rebuttal argument.

Additionally under rebuttal, the appellant argued that the Lake County Board of Review's interpretation of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is erroneous, as the Property Tax Appeal Board is to consider each appeal based upon the equity and the weight of the evidence. The appellant argues the Property Tax Appeal Board cannot ignore the evidence in this 2010 case, because it made a decision in the taxpayer's 2009 appeal.

After hearing 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 a reduction in the subject's assessment is not justified.

The Board finds the appellant's argument is misplaced with regards to the application of 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 \$249,483, an increase of \$12,681. 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 2009 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$263,307. The record further disclosed the subject property is an owner occupied dwelling and the 2009 and 2010 tax years are in the same general assessment period. The record also disclosed that an equalization factor of .9475 was applied in Vernon Township in 2010. 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. Applying section 16-185 of the Property Tax Code would result in an assessment of \$249,483, which is greater than the 2010 assessment of the subject property of \$236,802. 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

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.