



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

APPELLANT: Hal & Jeri Emalfarb  
DOCKET NO.: 10-02302.001-R-2  
PARCEL NO.: 16-24-302-009

The parties of record before the Property Tax Appeal Board are Hal and Jeri Emalfarb, the appellants, by attorney Michael L. Cummings of Emalfarb, Swan & Bain, Highland Park, Illinois; 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:** \$247,054  
**IMPR.:** \$391,227  
**TOTAL:** \$638,281

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling with approximately 4,157 square feet of living area. The dwelling was built in 2006 and is of stucco exterior construction. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a 1,241 square foot, three-car, attached garage. The property has a 31,332 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellants contend both assessment inequity and overvaluation with respect to the subject's assessment for the 2010 tax year. In support of the overvaluation argument the appellants submitted an appraisal estimating the subject property had a market value of \$1,600,000 as of January 1, 2010. With respect to assessment inequity argument the appellants submitted descriptions and assessment information on four comparables improved with 2-story or 2½-story single family dwellings of stone or brick exterior construction that ranged in size from 4,409 to 11,275 square feet of above grade living area. The dwellings were built from 1951 to 2004. Each comparable had a basement that was partially finished, central air conditioning and a garage that ranged in

size from 450 to 888 square feet of building area. The comparables also had 1, 2 or 7 fireplaces and two comparables had swimming pools. These properties had improvement assessments that ranged from \$224,929 to \$754,882 or from \$31.74 to \$66.95 per square foot of living area. The subject had an improvement assessment of \$391,227 or \$94.11 per square foot of living area. Based on this evidence the appellants requested the subject's assessment be reduced to \$533,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$638,281. 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 08-03846.001-R-2. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$699,930. 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 tax year 2009 a township equalization factor of .9900 was applied and in tax year 2010 a township equalization factor of .9436 was applied in Moraine Township. 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 assessment as determined for the 2008 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject's assessment would be \$653,849. The board of review asserted the subject's actual assessment for the 2010 tax year was \$638,281, 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.

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

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 for the 2008 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$699,930. The record further disclosed the subject property is an owner occupied dwelling and the 2008 and 2010 tax years are within the same general assessment period. The record also disclosed that equalization factors of .9900 and .9436 were applied in Moraine Township in 2009 and 2010, respectively. 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 \$653,849, which is greater than the 2010 assessment of the subject property of \$638,281. 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 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.