



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

APPELLANT: Susan Schwarz
DOCKET NO.: 10-02732.001-R-1
PARCEL NO.: 16-32-407-017

The parties of record before the Property Tax Appeal Board are Susan Schwarz, the appellant, by attorney Lisa A. Marino of Marino & Assoc., 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: \$54,241
IMPR: \$112,480
TOTAL: \$166,721

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction with 2,752 square feet of living area. The dwelling was constructed in 1963. Features include an unfinished basement, central air conditioning, one fireplace, and a two-car garage with 492 square feet of living area. The property is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment for the 2010 tax year as the basis of the appeal. In support of this argument the appellant submitted information on three comparables improved with two-story dwellings that ranged in size from 2,515 to 3,017 square feet of living area that ranged in age from 48 to 52 years old. Each comparable had central air conditioning, one or two fireplaces and a two-car garage that ranged in size from 441 to 528 square feet of living area. These properties had improvement assessments that ranged from \$32.08 to \$36.43 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$33.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$166,721. 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 08-03138.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$183,315. The board of review further explained that West Deerfield 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 .9775 was applied and in tax year 2010 a township equalization factor of .9436 was applied in West Deerfield 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 \$169,120.¹ The board of review asserted the subject's assessment for the 2010 tax year was \$166,721, 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 the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$183,315 with a land assessment of \$58,794 and an improvement assessment of \$124,521. 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

¹ The correct assessment applying the equalization factors is \$160,084.

equalization factors of .9775 and .9436 were applied in West Deerfield 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 \$169,084, which is greater than the 2010 assessment of the subject property of \$166,721. 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.