



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

APPELLANT: Joseph Gutman  
DOCKET NO.: 10-02916.001-R-3  
PARCEL NO.: 16-24-307-021

The parties of record before the Property Tax Appeal Board are Joseph Gutman, the appellant, by attorney Steven B. Pearlman of Steven B. Pearlman & Associates, 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:** \$1,663,103  
**IMPR.:** \$754,882  
**TOTAL:** \$2,417,985

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story single-family dwelling that contains 12,574 square feet of living area. The home was built in 1908 and features a partially finished basement, six fireplaces,<sup>1</sup> central air conditioning, an in-ground pool with pool house, a concrete tennis court and an 884 square foot garage. The property is situated on a 207,738 square foot site with Lake Michigan frontage located in Highland Park, Moraine Township, Lake County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 09-02894.001-R-3. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$2,562,511 based on the stipulation of the parties which was reviewed and considered by the Property Tax Appeal Board.

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<sup>1</sup> The appellant's appraiser reported seven fireplaces whereas the assessing officials reported six fireplaces.

For this 2010 assessment appeal, the appellant's attorney submitted an appraisal of the subject property prepared by Christopher E. Kokott. Utilizing the sales comparison and cost approaches, the appraiser estimated a market value for the subject property of \$6,250,000 as of January 1, 2009. Based on this evidence, the appellant requested a total assessment reduction to \$2,083,125 so as to reflect the appraised value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein a final assessment of the subject property totaling \$2,417,985 was disclosed.

In further response to this appeal, the board of review submitted a letter asserting that for tax year 2009 the Property Tax Appeal Board reduced the subject's total assessment to \$2,562,511 (see Docket No. 09-02894.001-R-3). Furthermore, the board of review contends that 2009 and 2010 are within the same general assessment period for residential property and, as such, in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the subject's 2010 assessment should reflect the 2009 decision along with the Moraine Township equalization factor of 0.9436 which was applied to non-farm properties in the township. Therefore, the board of review contends that the subject's total 2010 assessment should properly be \$2,417,985.

In written rebuttal, counsel for the appellant reiterated the contention that the appraisal of the subject property submitted by the appellant is the best evidence of market value in the record and noted that the only response of the board of review was citation to the Property Tax Code at 35 ILCS 200/16-185.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2009 assessment in Docket No. 2009-02894.001-R-3 to \$2,562,511. The record further indicates that the subject property is an owner occupied dwelling and that 2009 and 2010 are within the same general assessment period. The record further disclosed that in the 2010 tax year there was an equalization factor of 0.9436 applied to the assessments of non-farm properties located in Moraine Township. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2009 tax year or that the decision of the Property Tax Appeal Board for the 2009 tax year was reversed or modified upon review.

Applying 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 as the 2010 assessment of the subject property properly reflects the 2009 decision of the Property Tax Appeal Board with the application of the Moraine Township equalization factor of .9436.

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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

*Mario Morris*

Member

*JR*

Member

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: May 24, 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.