



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

APPELLANT: Marzena Mendrick
DOCKET NO.: 10-02924.001-R-1
PARCEL NO.: 02-32-202-010

The parties of record before the Property Tax Appeal Board are Marzena Mendrick, 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: \$19,759
IMPR.: \$26,145
TOTAL: \$45,904

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story frame single family dwelling with 1,320 square feet of living area. Features of the home include a crawl space foundation, central air conditioning and a detached garage with 500 square feet of building area. The property is located adjacent to Cedar Lake, Lake Villa, Lake Villa Township, Lake County.

The appellant contends the subject's land assessment is excessive due to an incorrect land size. The appellant asserts the subject property has 10,218 square feet of land area and not 20,577.42 square feet as reflected on the Lake County property tax assessment information sheet describing the subject property. In support of this assertion the appellant submitted a Plat of Survey prepared by Mid West Survey Company dated August 31, 2006 indicating the subject property had 10,218 square feet of land area. Based on this evidence the appellant requested the subject's land assessment be reduced from \$19,759 to \$9,880.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$45,904 was disclosed. The board of review asserted the subject's lot size is 20,577 square feet and explained the appellant's survey did not include the portion of the subject's

parcel which extends into Cedar Lake. In support of the subject's lot size the board of review submitted a copy of a tax parcel maps and an aerial photograph which depict the subject parcel as extending into Cedar Lake. The board of review also submitted a copy of a Warranty Deed recorded August 17, 2007, naming the appellant as one of the grantees of the property identified by Permanent Index No. 02-32-202-010-0000. Attached to the warranty deed as Exhibit A was a legal description that described the subject property as including land; "which is part of the bed of Cedar Lake" The board of review also explained that the lakefront parcels in Lake Villa Township are assessed on a front foot basis which is the amount of a parcel's lake frontage. The board of review submitted the calculation used to establish the subject's land assessment for 2010 using the linear feet of lake-frontage as the basis of establishing the assessment. Based on this evidence, 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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the subject's land assessment is excessive due to a factual error based on size. The Board gives this argument no weight. The Board finds the best evidence of the shape and size of the subject parcel was presented by the board of review, which disclosed that the subject parcel extends into the bed of Cedar Lake. The survey submitted to support the appellant's argument did not include the area of the subject parcel that extended into Cedar Lake. Therefore, the Board finds the evidence provided by the appellant did not support the conclusion that the subject property's land assessment was excessive due to an incorrect size. The Board also finds the board of review explained basis and provided the calculations used to establish the subject's land assessment. The appellant did not present any evidence to otherwise challenge the subject's land assessment.

Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and no reduction is 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.

Ronald R. Cuit

Chairman

Frank A. Huff

Member

Mark 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.