



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

APPELLANT: Kim Kelley
DOCKET NO.: 10-02944.001-R-1
PARCEL NO.: 17-31-103-003

The parties of record before the Property Tax Appeal Board are Kim Kelley, the appellant, by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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: \$95,162
IMPR: \$102,600
TOTAL: \$197,762

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick and frame construction containing 2,280 square feet of living area. The home was built in 1954. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 576 square foot attached garage. The property is located in Highland Park, Moraine Township, Lake County.

The appellant appeared, through counsel, before the Property Tax Appeal Board contending the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant submitted an appraisal of the subject property prepared by Raymond Ritter, a state licensed appraiser. The intended use of the appraisal report

was to evaluate the subject property for a mortgage finance transaction. The appraisal report conveys an estimated market value for the subject property of \$361,000 as of June 21, 2010. The appraiser developed the sales comparison approach in estimating the market value for the subject property.

At the hearing, the board of review objected to consideration of the appraisal since the appraiser was not present to provide testimony and/or be cross-examined with regard to the report.

The appellant's attorney also argued that the subject's assessment was reduced in a subsequent year and based on the Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1st. Dist. 1979) court cases should be granted a reduced assessment.

Based on this evidence the appellant requested the subject's assessment be reduced to \$120,321.

The board of review called Moraine Township Deputy Assessor, Barbara Werhane, to testify regarding the Hoyne argument. Warehane testified that the subject's 2011 assessment was lowered based on a sales analysis for the 2011 reassessment year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$197,762. 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 prior 2009 tax year under Docket Number 09-02896.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$209,582. 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 2010 a township equalization factor of .9436 was applied to all non-farm property within Moraine 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 \$197,762. The board of review asserted the subject's assessment for the 2010 tax year was \$197,762, which is in accordance with the application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The board of review requested confirmation of the subject's assessment.

Under rebuttal, counsel for the appellant argued that in Lake County every year is a reassessment year.

Under cross-examination, Werhane testified that in certain neighborhoods, if sales are available, we have the option of reassessing every year.

After hearing the 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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision shall 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. 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 contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. The Board finds the board of review followed the statutory provisions outlined in section 16-185 of the Property Tax Code (35 ILCS 200/16-185). For these reasons 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: June 20, 2014

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.