



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

APPELLANT: Michael & Marites Lamarz
DOCKET NO.: 10-04534.001-R-1
PARCEL NO.: 06-32-410-026

The parties of record before the Property Tax Appeal Board are Michael & Marites Lamarz, the appellants, 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: \$12,387
IMPR.: \$74,183
TOTAL: \$86,570

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling that contains 3,142 square feet of living area. The home was built in 2004 and features a full unfinished basement, central air conditioning and an attached garage of 528 square feet of building area. The property is located in Round Lake, Avon 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 09-02102.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$91,126 based on the stipulation of the parties along with the evidence submitted by the parties. The appellants for this 2010 assessment appeal submitted information on three comparables to demonstrate the subject was being overvalued.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$86,570 was disclosed. The board of review also reported that for 2010 residential properties in Avon Township

had an equalization factor of .9500. Furthermore, in support of the subject's current 2010 assessment the board of review submitted descriptions and sales information on three comparables located in the subject's neighborhood to demonstrate the subject's assessment reflected the property's market value.

The Property Tax Appeal Board takes notice that 2009 and 2010 are within the same general assessment period for non-farm property in Lake County (35 ILCS 200/9-215). (86 Ill.Admin.Code §1910.90(i)).

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. 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 .9500 applied to the assessments of non-farm properties located in Avon Township. 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. While application of the equalization factor separately to the land and improvement assessments of the subject property for 2009 would result in different individual land and improvement assessments than issued by the Lake County Board of Review for 2010, the total assessment of \$86,570 does properly reflect the 2009 total assessment of \$91,126 with the equalization factor of .9500.

For these reasons the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted as the current 2010 assessment reflects the Board's decision for the 2009 tax

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year plus the application of the township equalization factor of .9500.

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

Mark Morris

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: June 21, 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.