FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Stanton Kawer
DOCKET NO.: 10-05183.001-R-1
PARCEL NO.: 16-25-308-044

The parties of record before the Property Tax Appeal Board are Stanton Kawer, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, in Chicago, and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** 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:	$193,483
IMPR.:	$429,230
TOTAL:	$622,713

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame construction 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 09-02443.001-R-2. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to $659,934 based upon the market value evidence in the record.

In this 2010 assessment appeal, the appellant's attorney asserted that 2009 and 2010 were within the same general assessment period for residential property. Moreover Moraine Township had a 2010 equalization factor of .9436. Thus, the appellant requested application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) by applying the 2010 equalization factor for Moraine Township of .9436 to the prior year's decision by the Property Tax Appeal Board which would result in a total assessment of $622,713.

Based on this evidence and argument, the appellant on the Residential Appeal petition requested a total assessment of $619,876 without further explanation.

The board of review submitted its "Board of Review - Notes on Appeal" wherein the final assessment of the subject property totaling $635,105 was disclosed.[1]

In an attached letter, 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 2009 tax year under Docket Number 09-02443.001-R-2. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to $659,934. The board of review further explained that the township's general assessment period began in 2007 and runs through tax year 2010. It further indicated that in tax year 2010 Moraine Township applied an equalization factor of .9436 was applied. The board of review further 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 2009 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the subject's assessment would be $622,713. The board of review next asserted that the subject's 2010 assessment was $622,713 and therefore should be confirmed.

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.

[1] The board of review's evidence in the form of an attached letter and a copy of the property record card of the subject property both assert that the 2010 final assessment of the subject property after equalization was $622,713, but this figure is not reported on the "Board of Review – Notes on Appeal."

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 of review submitted Notes on Appeal reporting that the subject's total assessment for 2010 was $635,105 despite the assertions made in the board of review's letter and as set forth on the copy of the property record card that the property's total 2010 assessment was $622,713.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the 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.

Chairman

Member

Member

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: October 18, 2013

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.