



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

APPELLANT: Marianne Amann
DOCKET NO.: 10-05185.001-R-1
PARCEL NO.: 05-24-401-001

The parties of record before the Property Tax Appeal Board are Marianne Amann, the appellant, 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: \$30,744
IMPR.: \$15,116
TOTAL: \$45,860**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 4.1825-acre parcel (182,190 square feet) is improved with a 1.25-story dwelling of "asphalt shingle" exterior construction¹ containing 672 square feet of living area. The dwelling is approximately 71 years old. Features of the home include a full unfinished basement. The property is located in Ingleside, Grant Township, Lake County.

The evidence in the record disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 09-02871.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$47,157 based on the evidence submitted by the parties. In the instant appeal, the appellant submitted a copy of the Property Tax Appeal Board's decision issued in the 2009 appeal and a brief disputing land assessment of the subject parcel "after platting" into Lots 1 and 2. The appellant contends that the subject lots for assessment purposes are

¹ The descriptive data of the subject has been adopted from the prior year's decision of the Property Tax Appeal Board on the subject property.

"wrongly combined" into one. As a result of these arguments, the appellant requested a reduction in the subject's land assessment to \$20,900 and a reduction in the subject's improvement assessment to \$16,161.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$49,481 was disclosed. The board of review submitted a written narrative acknowledging that the subject's assessment was reduced in the 2009 tax year to \$47,157 based on a decision issued by the Property Tax Appeal Board under Docket No. 09-02871.001-R-1. The board of review cited section 16-185 of the Property Tax Code (35 ILCS 200/16-185) for the proposition that the subject's assessment established in the 2009 tax year should be carried forward to the 2010 tax year subject to equalization. The board of review explained that 2007 was the beginning of the general assessment cycle for Grant Township which runs through the 2010 tax year. The board of review further indicated that for the 2010 tax year there was an equalization factor of .9725 applied to the assessments of non-farm properties located in Grant Township. Based on this record the board of review agreed to stipulate to a total revised assessment of \$45,860.

The appellant was notified of the proposed revised assessment and rejected the offer reiterating her contention that she wants "answers" to the methodology of taxation on the subject lots. The appellant further noted that the prior decision of the Property Tax Appeal Board was on administrative review before the 19th Judicial Circuit in Illinois.²

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 assessment as established in the decision issued for the 2009 tax year should be carried forward to the 2010 tax 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

² The administrative review was concluded on June 19, 2013 where the court affirmed the decision of the Property Tax Appeal Board on Docket No. 09-02871.001-R-1. No further timely appeal has been initiated from that decision.

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 to \$47,157. The record further indicates that the subject property is an owner occupied dwelling and that the 2009 and 2010 tax years are within the same general assessment period. The record further disclosed that in the 2010 tax year there was an equalization factor of .9725 applied to the assessments of non-farm properties located in Grant 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 the decision of the Property Tax Appeal Board for the 2009 tax year was reversed or modified upon review (see Footnote #2).

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2009 tax year plus the application of the township equalization factor of .9725.

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

Mario Morris

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: September 20, 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.