FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mona Mustafa
DOCKET NO.: 11-05833.001-R-1
PARCEL NO.: 06-08-301-089

The parties of record before the Property Tax Appeal Board are Mona Mustafa, 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:	$8,163
IMPR.:	$324
TOTAL:	$8,487

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,955 square foot parcel that is improved with a two-story frame townhome that was built in 2004. The townhome contains 3,842 square feet of living area and features a full unfinished basement, central air conditioning, a fireplace and an attached three-car garage of 620 square feet of building area. The property is located in the Cedar Ridge Estates subdivision in Lake Villa Township, Lake County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. As to the inequity argument, the appellant submitted information on three comparable properties. As to the contention of law, the appellant initially reported that the subject property has been involved in litigation with the developer and the subcontractors

"over improper mass grading and soil testing." Furthermore, the appellant alleged the "governmental authority was negligent." In this regard, she contends as a result of various failures that "several homes, the streets, the wetlands, are sinking and defective" such that the "deterioration has rendered several homes in the community uninhabitable or to suffer tremendous loss of value."

Based on this evidence and argument, the appellant requested a reduction in the subject's land assessment to $8,163 and a reduction in the subject's improvement assessment to $324 for a total assessment of $8,487.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $42,058 was disclosed. Furthermore, the Board specifically adopts and incorporates its letter issued in this matter on December 5, 2013 finding the evidence submitted by the board of review was filed timely and also adopts and incorporates the Board's letter issued on April 22, 2013 denying the appellant's Motion To Consolidate.

In its submission, the board of review acquiesced to the appellant's appeal and the board of review indicated that it agrees with the assessment conclusion contained in the appellant's appeal petition. Namely, the appellant's assessment should be reduced to a land assessment of $8,163 and an improvement assessment of $324 for a new total reduced assessment of $8,487.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this assessment appeal. The Board further finds that the assessment conclusion documented by the appellant and agreed to by the board of review is correct and that a reduction in the assessed valuation of the subject property is appropriate commensurate with the appellant's request.

The appellant sets forth various objections regarding fraudulent activity of governmental and non-governmental persons. The Property Tax Code authorizes the Property Tax Appeal Board to determine "the correct assessment of property which is the subject of an appeal." 35 ILCS 200/16-180; see also People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2nd Dist. 1974), only authority and power placed in the Board by statute is to receive appeals from decisions of boards of

review, make rules of procedure, conduct hearings, and make a decision on the appeal. Proceedings before the Property Tax Appeal Board are *de novo* and the Board has no jurisdiction or authority over the procedures of the Lake County Board of Review and/or the township assessor with regard to the valuation of property, the reassessment of property, the processes in making determinations on assessment appeals and/or the maintenance of records/consideration of evidence submitted or cited by a party to any appeal proceeding. (35 ILCS 200/16-180; 86 Ill.Admin.Code §1910.50(a)). "The Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon constructive fraud . . . ." (35 ILCS 200/16-185) Thus, while the appellant alleged various acts of fraud and/or constructive fraud by governmental officials and others, the Board similarly has no jurisdiction or authority with regard to those claims. (Id.) Thus, based on the foregoing, the requests for relief in the appellant's brief (page 14) itemized as B through F are hereby denied due to lack of jurisdiction.

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: April 18, 2014

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.