



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

APPELLANT: Cheryl Cirillo & Perry Tarila  
DOCKET NO.: 11-05914.001-R-1  
PARCEL NO.: 11-14-401-006

The parties of record before the Property Tax Appeal Board are Cheryl Cirillo and Perry Tarila, 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:** \$77,378  
**IMPR.:** \$116,323  
**TOTAL:** \$193,701

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a single family dwelling. The property is located in Green Oaks, Libertyville 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 tax year (2010) under Docket Number 10-02719.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the assessment of the subject property to \$190,211 based on an agreement of the parties. The appellants filed the instant appeal contesting the assessment for the 2011 tax year pursuant to section 16-185 of the Property Tax Code. 35 ILCS 200/16-185. The appellants asserted that the subject property is an owner occupied dwelling and that the 2011 tax year was in the same general assessment period as the prior tax year.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$193,701 was disclosed. The board of review submitted a statement from Martin Paulson, Chief County Assessment Officer and Clerk of the Board of Review, asserting that tax year 2011 was the beginning of the most recent general assessment cycle for Libertyville Township. Paulson stated that 2010 was the final year of the previous general assessment cycle. Based on this record, the board of review requested confirmation of the subject's assessment.

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 by the Property Tax Appeal Board in its decision for the prior tax year should not be carried forward to the 2011 tax year.

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 assessment for the 2010 tax year. The record further indicates that the subject property is an owner occupied dwelling. However, the record also disclosed that that tax year 2010 and tax year 2011 are not within the same general assessment period. The Lake County Chief County Assessment Officer provided a statement that in Libertyville Township 2010 was the final year of the previous general assessment cycle and 2011 was the beginning of the most recent general assessment cycle. The Board finds that since tax years 2010 and 2011 are in different general assessment periods section 16-185 is not applicable and the 2010 assessment will

not be carried forward to the 2011 tax year. The Board finds the appellants submitted no other evidence to otherwise challenge the correctness of the subject's assessment for the 2011 tax year. Based on this record the Board finds a reduction in the subject's assessment is not justified.

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. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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: August 22, 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.