



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

APPELLANT: Inverness at Gregg's Landing HOA  
DOCKET NO.: 12-04879.001-R-3 through 12-04879.070-R-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Inverness at Gregg's Landing HOA, the appellant, by attorney David C. Dunkin of Arnstein & Lehr in Chicago; the Lake County Board of Review; and the intervenors, Community High School Dist. No. 128 and Hawthorn School Dist. No. 73, by attorney Scott E. Nemanich of Hinshaw & Culbertson LLP in Lisle.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby grants the Motion to Dismiss filed by the Lake County Board of Review and finds it has ***no jurisdiction*** over the assessments of the properties as established by the Lake County Board of Review. The Property Tax Appeal Board hereby finds **no change** in the assessment of the properties as established by the **Lake** County Board of Review is warranted. The assessed valuations of the properties as established by the Lake County Board of Review are:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
12-04879.001-R-3	11-29-111-007	25,543	109,143	\$134,686
12-04879.002-R-3	11-29-111-009	25,543	91,505	\$117,048
12-04879.003-R-3	11-29-111-010	25,543	107,749	\$133,292
12-04879.004-R-3	11-29-111-011	25,543	100,091	\$125,634
12-04879.005-R-3	11-29-111-014	25,543	107,623	\$133,166
12-04879.006-R-3	11-29-111-016	25,543	108,808	\$134,351
12-04879.007-R-3	11-29-111-017	25,543	98,049	\$123,592
12-04879.008-R-3	11-29-111-020	25,543	101,842	\$127,385
12-04879.009-R-3	11-29-111-022	25,543	98,093	\$123,636
12-04879.010-R-3	11-29-111-023	25,543	106,618	\$132,161
12-04879.011-R-3	11-29-111-028	25,543	101,826	\$127,369
12-04879.012-R-3	11-29-111-029	25,543	107,023	\$132,566
12-04879.013-R-3	11-29-112-001	25,543	108,989	\$134,532
12-04879.014-R-3	11-29-112-002	25,543	107,306	\$132,849
12-04879.015-R-3	11-29-112-003	29,375	98,924	\$128,299
12-04879.016-R-3	11-29-204-005	29,375	106,652	\$136,027

12-04879.017-R-3	11-29-204-006	29,375	88,786	\$118,161
12-04879.018-R-3	11-29-204-008	29,375	106,819	\$136,194
12-04879.019-R-3	11-29-204-010	29,375	106,137	\$135,512
12-04879.020-R-3	11-29-204-012	25,543	103,224	\$128,767
12-04879.021-R-3	11-29-204-014	29,375	97,084	\$126,459
12-04879.022-R-3	11-29-204-015	29,375	106,798	\$136,173
12-04879.023-R-3	11-29-204-018	29,375	109,839	\$139,214
12-04879.024-R-3	11-29-204-019	29,375	101,826	\$131,201
12-04879.025-R-3	11-29-204-020	29,375	108,865	\$138,240
12-04879.026-R-3	11-29-204-021	29,375	96,926	\$126,301
12-04879.027-R-3	11-29-204-022	29,375	107,370	\$136,745
12-04879.028-R-3	11-29-204-024	29,375	100,427	\$129,802
12-04879.029-R-3	11-29-205-002	25,543	101,662	\$127,205
12-04879.030-R-3	11-29-205-003	25,543	108,229	\$133,772
12-04879.031-R-3	11-29-311-040	25,543	104,247	\$129,790
12-04879.032-R-3	11-29-311-045	25,543	107,658	\$133,201
12-04879.033-R-3	11-29-311-046	25,543	104,161	\$129,704
12-04879.034-R-3	11-29-311-047	25,543	99,345	\$124,888
12-04879.035-R-3	11-29-311-048	25,543	100,547	\$126,090
12-04879.036-R-3	11-29-311-051	25,543	99,798	\$125,341
12-04879.037-R-3	11-29-311-054	25,543	106,843	\$132,386
12-04879.038-R-3	11-29-311-058	25,543	108,124	\$133,667
12-04879.039-R-3	11-29-311-061	25,543	110,482	\$136,025
12-04879.040-R-3	11-29-311-063	25,543	104,115	\$129,658
12-04879.041-R-3	11-29-311-064	25,543	106,341	\$131,884
12-04879.042-R-3	11-29-311-069	25,543	107,647	\$133,190
12-04879.043-R-3	11-29-311-071	25,543	106,620	\$132,163
12-04879.044-R-3	11-29-311-074	25,543	101,884	\$127,427
12-04879.045-R-3	11-29-311-075	25,543	96,469	\$122,012
12-04879.046-R-3	11-29-311-076	25,543	106,730	\$132,273
12-04879.047-R-3	11-29-311-079	25,543	106,795	\$132,338
12-04879.048-R-3	11-29-311-080	25,543	96,290	\$121,833
12-04879.049-R-3	11-29-311-085	25,543	107,533	\$133,076
12-04879.050-R-3	11-29-311-086	25,543	97,917	\$123,460
12-04879.051-R-3	11-29-311-087	25,543	106,839	\$132,382
12-04879.052-R-3	11-29-311-089	29,375	97,270	\$126,645
12-04879.053-R-3	11-29-311-090	29,375	104,159	\$133,534
12-04879.054-R-3	11-29-311-095	29,375	108,209	\$137,584
12-04879.055-R-3	11-29-311-099	29,375	109,103	\$138,478
12-04879.056-R-3	11-29-311-100	29,375	110,875	\$140,250
12-04879.057-R-3	11-29-311-101	29,375	102,538	\$131,913
12-04879.058-R-3	11-29-311-102	29,375	103,954	\$133,329
12-04879.059-R-3	11-29-311-104	29,375	107,980	\$137,355
12-04879.060-R-3	11-29-311-105	29,375	109,514	\$138,889
12-04879.061-R-3	11-29-315-002	25,543	108,151	\$133,694

12-04879.062-R-3	11-29-315-003	25,543	108,647	\$134,190
12-04879.063-R-3	11-29-315-009	25,543	105,362	\$130,905
12-04879.064-R-3	11-29-315-010	25,543	106,421	\$131,964
12-04879.065-R-3	11-29-315-011	25,543	107,644	\$133,187
12-04879.066-R-3	11-29-315-012	25,543	107,870	\$133,413
12-04879.067-R-3	11-29-315-015	25,543	107,676	\$133,219
12-04879.068-R-3	11-29-315-017	25,543	107,514	\$133,057
12-04879.069-R-3	11-29-410-014	29,375	110,691	\$140,066
12-04879.070-R-3	11-29-410-017	29,375	109,107	\$138,482

Subject only to the State multiplier as applicable.

**ANALYSIS**

This matter is before the Property Tax Appeal Board on a Motion to Dismiss filed by the Lake County Board of Review.

The subject matter of the appeal consists of seventy parcels each improved with a single family dwelling located in the subdivision of Inverness at Gregg's Landing, Vernon Hills, Libertyville Township, Lake County.

The appeal was filed by Inverness at Gregg's Landing Homeowners Association challenging the assessment of each parcel based on overvaluation. In support of this argument the appellant submitted copies of seventy "Notice of Findings by the Lake County Board of Review," one for each property index number (PIN) under appeal; a list of the assessments for each PIN under appeal; a list of the assessment request for each PIN under appeal; a list of thirteen sales identified by PIN, square footage, sale price, price per square foot and date of sale; and documentation for each of the thirteen purported comparable sales.

In response to the appeal the Lake County Board of Review ("BOR") filed its "Board of Review Notes on Appeal"; an Addendum listing the PINs under appeal and their respective assessments; and a Motion to Dismiss prepared by Karen D. Fox, Assistant State's Attorney. The board of review explained the appeal involves the assessments of 70 separately assessed, single family residential parcels owned by various taxpayers, none of whom are appealing their assessments directly themselves. It noted that only a single petition was filed by the Inverness at Gregg's Landing Homeowners Association ("HOA"). The BOR argued

that the HOA did not have standing to bring these appeals on behalf of the taxpayers/owners pursuant to section 16-160 of the Property Tax Code ("Code") (35 ILCS 200/16-160) and section 1910.10(c) of the rules of the Property Tax Appeal Board ("PTAB"). (86 Ill.Admin.Code §1910.10(c)). In summary, the BOR argued these two provisions require the appeal to be filed by the taxpayer or owner of the property or a taxing body that has an interest in the decision of the board of review. The BOR contends the HOA is not the taxpayer, owner or a taxing body with a revenue interest in the decision of the BOR that would allow it to file the appeal.

Alternatively, the BOR argued the appeal was not filed in accordance with section 1910.30(c) of the rules of the PTAB (86 Ill.Admin.Code §1910.30(c)) which requires 70 individual petitions with supporting evidence to be filed by the taxpayers/owners except for condominium buildings or unless a written request is made to the Property Tax Appeal Board for the filing of a single petition for multiple parcels.

Based on these arguments the BOR requested dismissal of the appeal.

In response to the Motion to Dismiss the appellant asserted that it has standing to bring one consolidated petition on behalf of its 70 taxpayers/homeowners pursuant to section 16-160 of the Code and section 1910.10(c) of the rules of the PTAB by way of powers and duties as prescribed in §5.13(b) of its By-Laws. The appellant submitted a copy the By Laws with the response. Section 5.13(b) of the By-Laws of the HOA provides:

5.13 POWERS AND DUTIES OF THE BOARD: The Board shall have all of the powers and duties granted to it or imposed upon it by the Declaration, these By-Laws, and the Illinois General Not-For-Profit Corporation Act, including, without limitation, the following powers and duties. . . .

(b) To provide for the designation, hiring and removal of such employees and such other personnel, including attorneys and accountants, as the Board may, in its discretion, deem necessary or proper; . . .

Counsel argued that the HOA used its discretion to direct that a petition be filed on behalf of its members to seek tax relief. Counsel also asserted the HOA complied with the jurisdiction

requirements of the PTAB by first filing at the BOR and then filing to the PTAB within 30 days of the decisions of the BOR.

The HOA's attorney also argued that pursuant to section 1910.30(k) of the rules of the PTAB (86 Ill.Admin.Code §1910.30(k)) the PTAB may in its sole discretion return incomplete petitions with an explanation for the rejection and provide 30 days to cure the reasons for rejection. He contends that since the PTAB declined to exercise its discretion in the case at hand, thus affirming the filing of the petition as proper, it is improper for the BOR to invoke this discretion retroactively. Counsel also asserted that it complied with section 1910.30(c) of the rules of the PTAB by separately listing the assessed values and relief requested for each PIN. He also argued that requiring separate petitions for each member of the HOA would cause an undue burden on the HOA and the PTAB due to the voluminous paper that would be generated.

The appellant requested the PTAB deny the Motion to Dismiss and find that (1) the appellant has standing to bring these appeals, and (2) the petition filed complies with the requirements of the Illinois Administrative Code. Alternatively, if the Motion to Dismiss is granted, the appellant requested the PTAB grant a 30-day extension of time to cure the petitions.

In reply, the BOR asserted the HOA By-Laws do not usurp the statutory authority of section 16-160 of the Code allowing only an owner, taxpayer or taxing district to file an appeal. It also argued that the PTAB should reconsider the acceptance of the appeal as it is in violation of the law and the PTAB's rules. It contends that in order to have complied with the Code, a petition was required to have been filed for each parcel or an exception granted by the PTAB, neither or which occurred. The BOR requested the appeal be dismissed or, if the Motion to Dismiss is denied, a 60-day extension to submit evidence to defend the appeal be granted.

After reviewing the record and considering the arguments of the parties the PTAB finds it does not have jurisdiction over the appeal in that the appeal was not filed by the taxpayers or owners of the individual PINs. The PTAB grants the Motion to Dismiss filed by the Lake County Board of Review.

Section 16-160 of the Property Tax Code provides in part that:

[F]or all property in any county other than a county with 3,000,000 or more inhabitants, any **taxpayer**

dissatisfied with the decision of a board of review . . . as such decision pertains to the assessment of his or her property for taxation purposes, or any **taxing body** that has an interest in the decision of the board of review . . . on an assessment made by any local assessment officer, may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review. . . .(Emphasis added.)

35 ILCS 200/16-160. In accordance with this statutory authority, section 1910.10(c) of the rules of the PTAB provides that:

Only a **taxpayer or owner** of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or a **taxing body that has a tax revenue interest** in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board. (Emphasis added.)

86 Ill.Admin.Code 1910.10(c). These provisions clearly provide that only a taxpayer, owner or taxing body with a tax revenue interest may initiate an appeal before the PTAB to challenge a decision of the board of review relating to the assessment of the property.

The facts before the PTAB demonstrate that the owners of the respective PINs did not file the appeals to the PTAB. Rather a consolidated appeal for 70 individual single family dwellings was filed by an HOA. The record clearly demonstrates that the Inverness at Gregg's Landing Homeowners Association is not the taxpayer, owner or a taxing body with a tax revenue interest that has standing to initiate the appeals before the PTAB to challenge the 70 decisions of the Lake County Board of Review as it pertains to the assessment of the subject PINs.

Due to the fact the PTAB is granting the Motion to Dismiss based on the fact that the appeal was not filed by the taxpayers or owners dissatisfied with the decisions from the BOR, there is no need to address the BOR argument that the appeal was not filed in accordance with section 1910.30(c) of the rules of the PTAB (86 Ill.Admin.Code §1910.30(c)).

The PTAB also finds the HOA's argument that PTAB's decision not to return the petition as incomplete and provide 30 days to cure the reasons for rejection in accordance with section 1910.39(k) of the rules of the PTAB (86 Ill.Admin.Code 1910.30(k)) indicated the PTAB considered the filing of the petition was proper is without merit. Section 1910.30(k) of the rules of the PTAB provides:

All information required to fully complete the petition shall be furnished by the contesting party at the time the petition is filed. Incomplete petitions and/or a letter shall be returned with an explanation of the reasons for the rejection. The contesting party must resubmit the corrected petition within 30 days after the date of the return of the petition. If the returned petition is not resubmitted within the 30 day period, the appeal will be dismissed from consideration by the Board. Petitions that are not signed, petitions that do not state the assessed valuation assigned by the local assessor and the board of review, petitions that do not state the assessed valuation considered correct by the contesting party, and petitions not containing all information as required in this Section, shall be treated as incomplete petitions. Written or documentary evidence will be accepted after receipt of a completed petition only when a letter requesting an extension of time was received and granted.<sup>1</sup>

In this matter the petition filed by the HOA was not incomplete as defined in section 1910.30(k) of the PTAB's rule because the petition contained all the information required. The petition, however, identified Inverness at Gregg's Landing HOA as the appellant/taxpayer. The facts demonstrate, however, that Inverness at Gregg's Landing HOA is not the taxpayer, owner or a taxing body with a revenue interest in the decision of the Lake County Board of Review that would allow it to pursue an appeal before the PTAB.

For these reasons the Property Tax Appeal Board finds that it does not have jurisdiction over the appeal. The Board hereby grants the Motion to Dismiss filed by the Lake County Board of Review based on a lack of jurisdiction.

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<sup>1</sup> Section 1910.30(k) of the rules of the Property Tax Appeal Board was amended effective October 1, 2014.

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.



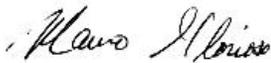
Chairman



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: November 21, 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.