



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

APPELLANT: Phillip Moll  
DOCKET NO.: 13-00717.001-R-1  
PARCEL NO.: 13-27-200-027

The parties of record before the Property Tax Appeal Board are Phillip Moll, 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:** \$75,827  
**IMPR.:** \$237,075  
**TOTAL:** \$312,902

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame construction. Features of the home include a partial basement, central air conditioning, two fireplaces and an attached three-car garage. The property is also improved with an in-ground swimming pool and a poolhouse. The property has a 5.4-acre site and is located in Barrington, Cuba 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 12-01409.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$317,602 based on the evidence submitted by the parties. The Property Tax Appeal Board takes judicial notice that 2012 and 2013 are in the same general assessment cycle in Lake County. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215). For

this 2013 assessment appeal, the appellant submitted assessment information and a brief to support a contention of law in order to demonstrate the subject property's land and improvement were being inequitably assessed.

Based on the appellant's arguments and evidence, the appellant requested a land assessment of \$71,125 and an improvement assessment of \$204,579 for a total assessment of \$275,704.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$336,140 was disclosed. The board of review submitted briefs and other pleadings along with descriptions and assessment information on six comparables to demonstrate the subject was being assessed uniformly. Based on this evidence and argument, the board of review requested confirmation of the subject's land and improvement assessments.

After the close of evidence in this matter, on December 16, 2014 the appellant postmarked his Motion to Adopt PTAB's Rationale of Assessment. In the motion, the appellant requests that the "rationale of assessment in Docket 10-0389 [sic]"<sup>1</sup> be incorporated in the pending 2012 and 2013 tax year appeals. Based upon the same analysis, the appellant seeks to have the subject's 2013 improvement assessment reduced to \$237,060 or \$30.49 per square foot of living area based upon a dwelling size of 7,775 square feet of living area.

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

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<sup>1</sup> The appellant attached one page of the Board's decision in a prior 2010 tax year appeal known as Docket No. 10-02389.001-R-1.

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 2012 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2012 and 2013 are within the same general assessment period. The record contains no evidence indicating the subject property recently sold in an arm's length transaction or that the assessment year in question is in a different general assessment period. 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 2013 Cuba Township equalization factor of .9852.

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.

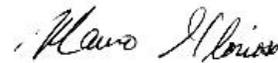
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Chairman



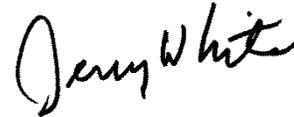
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Acting Member

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: June 26, 2015



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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.