



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

APPELLANT: Howard Elies
DOCKET NO.: 13-00965.001-R-1
PARCEL NO.: 16-06-403-067

The parties of record before the Property Tax Appeal Board are Howard Elies, 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: \$202,995
IMPR.: \$213,007
TOTAL: \$416,002

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story single family dwelling of brick construction with 5,620 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and a four-car garage with 1,148 square feet of building area. The property has a 1.68 acre site

and is located in Lake Forest, West Deerfield Township, Lake County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,250,000 as of January 1, 2013.

The record further reveals the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2012 tax year under Docket Number 12-01395.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$425,360 based on the evidence submitted by the parties.

Based on this record the appellant requested the subject's assessment be reduced to \$416,625 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$480,354 was disclosed. The subject's assessment reflects a market value of approximately \$1,441,206 when applying the statutory level of assessments. The board of review submitted descriptions and assessment information on four comparable sales to demonstrate the subject's assessment reflected the property's market value. The board of review also indicated on its "Notes on Appeal" that a township equalization factor of .9780 was applied in the 2013 tax year.

Conclusion of Law

After reviewing the record and considering the evidence the Property Tax Appeal Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the assessment as established by the Property Tax Appeal Board in the decision issued for the 2012 tax year should be carried forward to the 2013 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 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 appellant made reference on the appeal that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2012 tax year under Docket No. 12-01395.001-R-1. The Property Tax Appeal Board takes notice that on August 22, 2014, it issued a decision in Docket No. 12-01395.001-R-1 reducing the subject's 2012 assessment to \$425,360. The Board finds that the subject property is an owner occupied dwelling and takes further notice that tax years 2012 and 2013 are within the same general assessment period in Lake County. (35 ILCS 200/9-215). The record also indicates that for the 2013 tax year West Deerfield Township had an equalization factor of .9780. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the 2012 tax year or subsequent to the Board's decision. 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 2012 tax year plus the application of the township equalization factor of .9780.

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: September 19, 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.