



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

APPELLANT: John & Antonia Sotos
DOCKET NO.: 13-04433.001-R-1
PARCEL NO.: 14-35-105-026

The parties of record before the Property Tax Appeal Board are John & Antonia Sotos, the appellants; 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: \$ 43,218
IMPR: \$232,666
TOTAL: \$275,884

Subject only to the State multiplier as applicable.

ANALYSIS

The subject matter of this appeal consists of an owner occupied residential property located in Ela Township, Lake County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property was inequitably assessed. The appellants submitted a grid analysis of four suggested assessment comparables to support the contention the subject property was being inequitably assessed.

The appellants' appeal petition and evidence indicates the subject property was the matter of an appeal before the Property Tax Appeal Board the prior tax year under docket number 12-04819.001-R-1. In that appeal, the Board issued a decision lowering the assessment of the subject property to \$277,829

based on an agreement by the parties. The appellants' appeal petition also revealed the subject property had a final 2013 assessment of \$280,242.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$235,972.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). By letter dated February 4, 2015, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

The appellants argued the subject property was inequitably assessed. However, the Board takes notice that the subject property was the matter of an appeal before the Property Tax Appeal Board the prior tax year under docket numbers 12-04819.001-R-1. In that appeal, the Board issued a decision lowering the assessment of the subject property to \$277,829. The Board finds section 16-185 of the Property Tax Code is controlling in this appeal. Pursuant to section 16-185 of the Property Tax Code, the Board finds the assessment established by the Property Tax Appeal Board for the prior 2012 tax year shall be carried forward to the 2013 tax year subject only to equalization. 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 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. (35 ILCS 200/16-185).

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment to \$277,829. The record shows the subject property is an owner occupied residential property. The Board further takes notice that tax years 2012 and 2013 are within the same quadrennial general

assessment period for Lake County. The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision. The Board further takes notice a .9930 equalization factor was issued for Ela Township for the 2013 tax year. 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 of \$277,829 plus the application of the township equalization factor of .9930 for the 2013 tax year.

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 24, 2015



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.