

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Ann and Charles Phillips  
DOCKET NO.: 05-00552.001-R-1  
PARCEL NO.: 16-05-23-201-029-0000

The parties of record before the Property Tax Appeal Board are Ann and Charles Phillips, the appellants, and the Will County Board of Review.

The subject property is an owner occupied residential property located in Homer Township, Will County, Illinois. The subject property is improved with a two-story brick and frame dwelling containing 2,715 square feet of living area that was built in 1979. Amenities include a partially finished walkout basement, central air conditioning, a fireplace, and a 644 square foot attached garage.

The appellant, Charles Phillips, appeared before the Property Tax Appeal Board claiming a lack of uniformity in the subject's assessment as the basis to the appeal. The subject's land assessment was not contested. In support of this claim, the appellants submitted four suggested comparables located in close proximity to the subject. They consist of two-story dwellings of brick, brick and stone, or brick and frame construction. Three comparables were reported to be 27 years old while the age of one comparable was not disclosed. Three comparables have full or partial finished basements, one to three fireplaces, central air conditioning, various decks and porches, and garages ranging in size from 476 to 641 square feet. Besides containing central air conditioning, the appellants did not disclose any features for comparable 4. The dwellings range in size from 2,334 to 2,961 square feet of living area and have improvement assessments ranging from \$70,183 to \$74,713 or from \$25.23 to \$30.90 per square foot of living area. The subject property has an improvement assessment of \$88,226 or \$32.50 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

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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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	25,899
IMPR.:	\$	88,226
TOTAL:	\$	114,125

Subject only to the State multiplier as applicable.

The evidence also disclosed the subject property was previously the matter of an appeal before the Property Tax Appeal Board under docket number 03-00589.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$98,200 based on the evidence submitted by the parties. The subject property is located in Will County, which has a quadrennial assessment cycle that began January 1, 2003 and ends in the 2006 assessment year.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$114,125 was disclosed. In support of the subject's assessment, the board of review submitted a letter from the township assessor, photographs, property record cards, aerial photographs of the subject's subdivision, and spreadsheet detailing four suggested comparables. The comparables are located in the subject's subdivision with one comparable located along the subject's street. They consist of two-story brick and frame dwellings that were built from 1983 to 2001. The comparables have unfinished basements, a fireplace, central air conditioning, and garages ranging in size from 521 to 826 square feet. The dwellings range in size from 2,481 to 3,820 square feet of living area and have improvement assessments ranging from \$90,813 to \$129,617 or from \$33.88 to \$36.60 per square foot of living area.

The letter from the township assessor argued the comparables offered by the appellants are inferior to the subject due to the lack of walkout basements, decks, porches and smaller garages. The board of review further argued the Property Tax Appeal Board reduced the subject's assessment to \$98,200 for the 2003 assessment year. The board of review argued the subject's 2005 final assessment reflects the Property Tax Appeal Board's 2003 decision plus application of the township equalization factors of 1.0792% and 1.0816% for the 2004 and 2005 assessment years. The deputy assessor testified these equalization factors were applied to all non-farm property within Homer Township for the 2004 and 2005 assessment years. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Based upon the evidence submitted, the Board finds no reduction in the subject's assessment is warranted.

The appellants argued the subject property was inequitably assessed. However, the Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under docket number 03-00589.001-R-1. In that

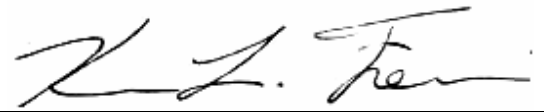
appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$98,200 based on the evidence submitted by the parties. The record also indicates the subject property is an owner occupied residential property. Section 16-185 of the Property Tax Code provides 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** (Emphasis Added) 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)

Based on this statutory language, the Board finds its 2003 decision shall be carried forward to the subsequent assessment years of the same general assessment period plus annual application of equalization factor applied by the proper authority. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Board finds the subject's final assessment for the 2005 assessment year reflects the Property Tax Appeal Board's 2003 decision plus application of equalization factors applied by the township assessor. There is no evidence in this record indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that assessment year in question is a different general assessment period. As a result, the Property Tax Appeal Board finds the board of review's assessment of the subject property is in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185). For these reasons, the Board finds no reduction in the subject property's assessment is warranted.

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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Member



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Member



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Member



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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: January 25, 2008



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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

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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.