



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

APPELLANT: John Kotara  
DOCKET NO.: 12-00489.001-R-2  
PARCEL NO.: 15-08-11-201-008-0000

The parties of record before the Property Tax Appeal Board are John Kotara, the appellant, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$49,723  
IMPR: \$113,471  
TOTAL: \$163,194**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 parcel is improved with a two-story brick and frame exterior constructed single family dwelling built in 1996. The

dwelling contains 4,554 square feet of living area<sup>1</sup> with a full basement that is 70% finished, central air conditioning, two fireplaces, an in-ground swimming pool "with an enclosure" and a three-car garage. The subject property also has a shed and is located in New Lenox, New Lenox Township, Will 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 11-00177.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$172,692 based on the evidence submitted by the parties. The appellant submitted the same appraisal report of the subject property for this 2012 appeal with an estimated market value of \$330,000 as of January 1, 2011 to demonstrate the subject was overvalued.

In the prior 2011 appeal decision, having examined the entire record, the Property Tax Appeal Board found that the appellant's appraiser arrived at value conclusions of \$561,100 under the cost approach and \$520,000 under the sales comparison approach. However, in reconciliation of these two value conclusions, the appraiser arrived at a final value conclusion of \$330,000 for the subject property which the Property Tax Appeal Board found was not valid and/or supportable on the record. Therefore the Board gave no credence to the appraisal's value conclusion in determining the correct estimated market value of the subject property and instead turned to the sales data in the record.

The Board takes notice that 2011 and 2012 are in the same general assessment period in Will County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

Based on this evidence, the appellant requests a reduction in the subject's assessment to reflect the appraisal's value conclusion of \$330,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$239,213. The subject's assessment reflects a market value of \$719,654 or \$158.03 per square foot of living area, land included, when using the 2012 three year average median level of

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<sup>1</sup> The appellant's appraiser reported a dwelling size of 4,554 square feet and included a detailed schematic drawing of each of the floors of the dwelling. The assessing officials reported a dwelling size of 5,013 square feet and included a copy of the property record card which included a simplistic schematic footprint of the subject dwelling. Having examined the evidence, the Board finds the best evidence of the subject's dwelling size was presented by the appellant's appraiser.

assessment for Will County of 33.24% as determined by the Illinois Department of Revenue. As part of the board of review's submission, a copy of the subject's property record card revealed the owner to be John and Linda Kotara, who both have the same mailing address as the subject property. Based on these facts, the subject property is an owner-occupied dwelling.

In support of its contention of the correct assessment the board of review submitted a letter from Rhonda R. Novak, Clerk of the Board of Review, which stated in pertinent part that "The New Lenox Township Assessor has submitted letter, property record cards, PTAX 203, pictures and grid."

The only documents attached to Novak's letter were eight property record cards along with various black and white photographs and PTAX-203 Illinois Real Estate Transfer Declarations for seven properties. The first card and photographs concerned the subject property. The remaining seven cards have various parcel numbers and street addresses with PTAX-203 documentation reflecting sales prices ranging from \$350,000 to \$1,840,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At the request of the Property Tax Appeal Board, the Will County Board of Review, confirmed that a 2012 township equalization factor of 0.9450 was applied in New Lenox Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

### Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-00177.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$172,692 based on the evidence submitted by the parties.

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 Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2011 and 2012 are within the same general assessment period in Will County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period or that the subject property sold in an arm's length transaction reflecting a new market value. 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 finding plus the application of the equalization factor of 0.9450.

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

*K. L. Ferr*

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Member

*Mark Albino*

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Member

*Jerry White*

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Member

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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: August 21, 2015

*A. Portel*

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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.