



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

APPELLANT: George and Kathleen Haettinger
DOCKET NO.: 12-04588.001-R-1
PARCEL NO.: 16-05-30-207-007-0000

The parties of record before the Property Tax Appeal Board are George and Kathleen Haettinger, the appellants; 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: \$24,830
IMPR.: \$71,542
TOTAL: \$96,372

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a single family residence located in Lockport, Homer 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 11-00144.001-R-1.¹ In that appeal the Property Tax Appeal Board issued a decision on August 23, 2014, lowering the assessment of the subject property to \$106,665 based on the evidence submitted by the parties.

The appellants are contesting the assessment for the 2012 tax year based on contention of law. The appellants are requesting a "rollover" of the assessment as established in the 2011

¹ The Residential Appeal form lists the same address for the mailing address and property address.

Property Tax Appeal Board decision. In support of this argument the appellants submitted a copy of the 2011 Property Tax Appeal Board decision. Based on this record the appellants requested the subject's assessment be reduced to \$106,665 to reflect the Property Tax Appeal Board decision for the previous tax year.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$112,059 was disclosed.

The board of review asserted the subject property is entitled to a "rollover" for the 2012 tax year and explained the property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket Number 11-00144.001-R-1. It noted that the Property Tax Appeal Board issued a decision in the 2011 appeal reducing the subject's assessment to \$106,665. It further indicated that in tax year 2012 a township equalization factor of .9035 was applied. The board of review stated that the subject property is entitled to a rollover of the Property Tax Appeal Board's 2011 decision plus the application of the 2012 multiplier for Homer Township of 0.9035.²

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 assessment as established in the 2011 tax year's decision should be carried forward to the 2012 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

² The correct calculation when applying the 2012 township equalization factor of .9035 to the prior year's decision of \$106,665 equals \$96,372.

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 2011 assessment to \$106,665. The record further indicates that the subject property is an owner occupied dwelling and that tax years 2011 and 2012 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction 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 Property Tax Appeal Board's decision for the 2011 tax year plus the application of the township equalization factor .9035.

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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.