



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

APPELLANT: Rashmikant Patel
DOCKET NO.: 12-05208.001-R-1 through 12-05208.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Rashmikant Patel, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-05208.001-R-1	07-01-35-402-043-0000	72,350	107,888	\$180,238
12-05208.002-R-1	07-01-35-402-044-0000	110	0	\$110

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 property consists of a two-story masonry dwelling with approximately 4,500 square feet of living area. The dwelling was constructed in 2004. Features include a finished walkout basement, central air conditioning, two fireplaces and a

three-car garage. The subject property is located in Wheatland Township, Will County, Illinois.

The appellant's evidence disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under docket numbers 11-00360.001-R-1 and 11-00360.002-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of one of the subject parcels to \$181,881, based on the evidence submitted by the parties.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the appellant requested the Board's prior year's decision be carried forward to the subsequent tax year, subject to equalization.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$222,613. In response to the appeal, the board of review submitted a letter from the Wheatland Township Assessor, David Monaghan. The assessor submitted property record cards for three comparable sales and three assessment comparables to demonstrate the subject property assessment was reflective of market value and uniformly assessed. Although 2012 was not a general re-assessment year, all properties within the subject's subdivision were revalued¹. The assessor claimed if the subject's assessment was further reduced, "we would be skewing the entire subdivision's assessed values based on data that has not come from their own subdivision."

Based on this response, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the subject property's assessment is incorrect based on the Property Tax Appeal Board's decision for the prior tax year under docket numbers 11-00360.001-R-1 and 11-00360.002-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of one of the subject parcels to \$181,881, based on the evidence submitted by the parties. The board of review submitted sales and assessment information for six comparables in an attempt to demonstrate the subject's 2012 assessment was correct. The evidence was

¹ The assessor has created an assessment inequity issue within the township by implementing this methodology.

prepared by the township assessor. The Board gave no weight to the response offered by the assessor on behalf of the board of review.

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).

Based on this statutory mandate, the Board finds that its prior year's decision shall be carried forward to the subsequent tax year subject only to equalization applied to that year's assessment. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. The Board takes notice a residential improvement only equalization factor of .9850 was applied in Wheatland Township for the 2012 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 plus application of the township equalization factor.

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

K. L. Fan

Member

Klaus Albrecht

Member

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.