



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

APPELLANT: Mike Canino
DOCKET NO.: 13-00691.001-R-1
PARCEL NO.: 23-16-19-302-002-0000

The parties of record before the Property Tax Appeal Board are Mike Canino, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$14,245
IMPR.: \$61,117
TOTAL: \$75,362

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 2013 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 dwelling of brick construction with 3,508 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full finished walkout-style basement, central air conditioning, a double fireplace and an attached 990 square foot garage. The property is located in Crete, Crete 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 in a prior year under Docket Numbers 11-05743.001-R-1. The decision of the Property Tax Appeal Board on the 2011 appeal was rendered in March 2015 and found the correct total assessment of the subject property to be \$90,513 based upon the proposed assessment reduction by the board of review. The appellant did not respond by the established deadline. The Property Tax Appeal Board hereby takes notice of its decision in the 2011 appeal which found the correct total assessment of the subject property to be \$90,513.

In the instant appeal, the appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted data on the 2009 purchase price of the subject property and three comparable sales. Based on this evidence, the appellant contends that the assessment of the subject property is excessive. The appellant requested the subject's assessment be reduced to \$89,185.

The Property Tax Appeal Board takes notice that 2011, 2012 and 2013 are in the same general assessment period in Will County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215). The Board further takes notice that the 2012 equalization factor applied in Crete Township was .9050 and the 2013 equalization factor applied in Crete Township was .9200.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$101,717 was disclosed. The subject's assessment reflects a market value of \$306,469 or \$87.36 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Will County of 33.19% as determined by the Illinois Department of Revenue. The board of review submitted evidence in support of the subject's current assessment based on a single 2010 comparable sale and criticisms of the appellant's comparable sales as being homes that were in poor condition at the time of sale. The board of review through the township assessor further reported that all building values in the subject's Ridgefield Subdivision were reassessed for 2013 "due to the homes in the subdivision selling for much lower than our assessments." Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

The board of review's submission included a property record card for the subject property indicating the owner of the dwelling is the named appellant in this appeal with a "billing" address of the subject property.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under Docket Number 11-05743.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$90,513 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. (Emphasis added.)

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, 2012 and 2013 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. The record further indicates that the subject property is an owner occupied dwelling. The Board further takes notice that in the 2012 tax year there was an equalization factor of .9050 applied to the assessments of non-farm properties. The Board further takes notice that in the 2013 tax year there was an equalization factor of .9200 applied to the assessments of non-farm properties. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2011 tax year or that the decision of the Property Tax Appeal Board for the 2011 tax year was reversed or modified upon review.

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2011 tax year plus the application of the 2012 township equalization factor of .9050 in addition to the application of the 2013 township equalization factor of .9200. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment reflecting these prior equalization factors for 2012 and 2013 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.



Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: June 24, 2016



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.