



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

APPELLANT: Francis Halling  
DOCKET NO.: 13-00742.001-R-1  
PARCEL NO.: 22-22-09-207-015-0000

The parties of record before the Property Tax Appeal Board are Francis Halling, 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:** \$13,152  
**IMPR.:** \$35,278  
**TOTAL:** \$48,430

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 frame and brick exterior construction with 2,743 square feet of living

area.<sup>1</sup> The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning and an attached 649 square foot garage. The property has a 9,375 square foot site and is located in Beecher, Washington 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 12-00499.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$51,522 based on the evidence submitted by the parties. The appellant submitted the same appraisal report of the subject property for this 2013 appeal with an estimated market value of \$150,000 as of January 1, 2012 to demonstrate the subject was overvalued.

The Board takes notice that 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).

Based on this evidence, the appellant requests a reduction in the subject's assessment to reflect the appraisal's value conclusion of \$150,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,192. The subject's assessment reflects a market value of \$217,511 or \$79.30 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. As part of the board of review's submission, a copy of the subject's property record card revealed the owners to be Francis and Kristine Halling. 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 memorandum from Carol Ann Blume, Washington Township Assessor, along with additional data. The township assessor provided PTAX-203 Illinois Real Estate Transfer Declarations for each of the three sales included in

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<sup>1</sup> The appellant's appraiser reported a dwelling size of 2,976 square feet but provided no schematic drawing or other evidence to support this contention. The board of review submitted a copy of the subject's property record card with a schematic drawing that supported the stated dwelling size of 2,743 square feet of living area. The slight size discrepancy does not prevent a determination of the correct assessment of the subject property on this record.

the appellant's appraisal report. Appraisal sales #1 and #2 were advertised prior to the transaction and involved a seller/buyer who was a financial institution; sale #2 was a bank REO (real estate owned) and sale #1 was an auction sale. Appraisal sale #3 was not advertised prior to the transaction. Based on the transfer declarations, the township assessor characterized each of these sales as "not valid sales."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located an unknown distance from the subject property. The comparables consist of parcels that range in size from 8,925 to 10,200 square feet of land area which are improved with two-story dwellings of frame and brick construction that were built in 2003 or 2005. The homes range in size from 2,357 to 2,613 square feet of living area and feature basements, central air conditioning, a fireplace and a garage ranging in size from 523 to 856 square feet of building area. These properties sold between December 2010 and December 2012 for prices ranging from \$200,000 to \$265,000 or from \$84.85 to \$104.87 per square foot of living area, including land.

Based on this evidence and argument, 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 2013 township equalization factor of .9400 was applied in Washington Township on residential properties only. (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 12-00499.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$51,522 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 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 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 .9400.

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*

*Mark Albino*

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Member

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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.