



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

APPELLANT: Edward Van Drunen  
DOCKET NO.: 14-00965.001-R-1  
PARCEL NO.: 23-15-12-301-035-0000

The parties of record before the Property Tax Appeal Board are Edward Van Drunen, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland, 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:** \$16,307  
**IMPR.:** \$152,570  
**TOTAL:** \$168,877

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1.5-story single-family dwelling of brick and stone exterior construction that was built in 2004. The home contains 5,179 square feet of living area and features a basement with finished area, central air conditioning, a fireplace, an elevator and a 1,049 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 the prior year under docket number 13-04617.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$176,964 based on the proposed stipulation of the board of review which was not objected to by the appellant along with the evidence of record submitted by the parties.

The appellant submitted an appraisal of the subject property with an estimated market value of \$460,000 as of January 1, 2014 that was prepared for an assessment appeal. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The Property Tax Appeal Board takes judicial notice that 2013 and 2014 were within the same general assessment period for residential property in Will County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215) The Board further finds that a 2014 township equalization factor of .9543 was applied in Crete Township. (See 86 Ill.Admin.Code §1910.90(i))

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$206,763 was disclosed. In response to the appeal, the board of review through the township assessor submitted a memorandum and two comparable sales to support the subject's assessment. The assessor reported that all six sales presented in the appellant's appraiser report were valid sales. In support of its contention of the correct assessment the board of review through the township assessor submitted information on "two additional" unadjusted comparable sales which sold within Crete Township. These homes contain 2,278 and 2,986 square feet of living area, respectively. The properties sold in March 2012 and May 2013 for prices of \$368,000 and \$379,000 or for \$161.55 and \$126.93 per square foot of living area, respectively. Based on this evidence, the board of review contended that the subject's assessment reflected the property's market value.

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 prior year's decision should be carried forward to the subsequent 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 based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment to \$176,964. The record further indicates that the subject property is an owner occupied dwelling and that 2013 and 2014 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 or that the assessment year in question is in a different general assessment period.

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 the application of an equalization factor of .9543.

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



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Member



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Member

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Member



\_\_\_\_\_  
Acting 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: September 23, 2016



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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.