



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

APPELLANT: Steve & Sue Ciangi  
DOCKET NO.: 14-01382.001-R-1  
PARCEL NO.: 22-22-16-209-013-0000

The parties of record before the Property Tax Appeal Board are Steve & Sue Ciangi, the appellants, by attorney Nora Doherty of Steven B. Pearlman & Associates, in Chicago, 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:** \$12,488  
**IMPR.:** \$40,169  
**TOTAL:** \$52,657

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling of brick and frame construction with approximately 2,705 square feet of living area.<sup>1</sup> The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 728 square foot garage. The property has a 9,298 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 13-00158.001-R-1. In that

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<sup>1</sup> The appellants and their appraiser report a dwelling size of 2,665 square feet, but provided no schematic or other evidence to support this contention. The assessing officials report a dwelling size of 2,705 square feet with a copy of the subject's property record card with a schematic drawing.

appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$55,000 based on the evidence submitted by the parties. The appellants submitted an appraisal with an estimated market value of \$170,000 as of February 7, 2013 to demonstrate the subject was overvalued.

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) & 35 ILCS 200/9-215).

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$70,276 was disclosed. The subject's assessment reflects a market value of approximately \$210,849 based upon the statutory level of assessment of 33.33%.

In response to this appeal, the board of review through the township assessor criticized the appraisal for using foreclosure and/or sheriff's sales when other sales were available. Furthermore, through the township assessor the board of review submitted descriptions and sales information on four comparables to demonstrate the subject's assessment reflected the property's market value. The sales occurred between December 2012 and August 2014 for prices ranging from \$200,000 to \$228,000.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants argued that foreclosure sales are to be considered based upon provisions of the Property Tax Code. Counsel noted that sales comparables presented by the board of review differed from the subject in dwelling size, age, basement size and/or other features. Counsel also noted that some of the sales occurred after the assessment date at issue of January 1, 2013. Although not a basis of this 2014 assessment appeal, counsel also argued that the sale of the subject is a valid indicator of 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment. 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 the equalization factor for Washington Township for 2014 of .9574.

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. Fan*

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Member

*Klaus Albrecht*

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Member

*Jerry White*

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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*

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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.