



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

APPELLANT: Francis Halling
DOCKET NO.: 14-01388.001-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 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: \$12,592
IMPR.: \$37,403
TOTAL: \$49,995

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 2014 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.¹ The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning and 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 13-00742.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the

¹ 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.

subject property to \$48,430 based on the evidence submitted by the parties. The appellant submitted the same appraisal report of the subject property for this 2014 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 2013 and 2014 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 requested the total assessment be reduced to \$49,995.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$69,117. The subject's assessment reflects an estimated market value of \$207,996 or \$75.83 per square foot of living area including land when applying Will County's 2014 three-year average median level of assessment of 33.23% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on four comparable sales. The comparables consist of two-story dwellings that were constructed from 2003 to 2006. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,357 to 2,873 square feet of living area and are situated on sites that contain from 8,925 to 9,298 square feet of land area. The comparables sold from December 2012 to August 2014 for prices ranging from \$200,000 to \$228,000 or from \$77.97 to \$90.65 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted a statement asserting that their sales comparables are in close proximity to the subject property and the square footage of the subject property is 2,743 square feet.

Conclusion of Law

The Board takes note that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 13-00742.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$48,430 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 subject property is an owner occupied dwelling and the 2013 and 2014 tax years are in the same general assessment period. The Board further finds the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$48,430. Furthermore, the decision of the Property Tax Appeal for the 2013 tax year was not reversed or modified upon review. 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.

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

Acting Member



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: June 23, 2017



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.