



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

APPELLANT: Bruce & Debra Kordas
DOCKET NO.: 14-01416.001-R-1
PARCEL NO.: 16-05-23-203-013-0000

The parties of record before the Property Tax Appeal Board are Bruce & Debra Kordas, the appellants, 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: \$27,000
IMPR: \$87,109
TOTAL: \$114,109

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of brick and cedar exterior construction with 3,320 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has an approximately 20,529 square foot site and is located in Homer Glen, Homer Township, Will County.

The subject property is an owner occupied residence that was the subject matter of appeals before the Property Tax Appeal Board the prior years under Docket Numbers 12-00447.001-R-1 and 13-00721.001-R-1. In the appeals the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$114,109 based on the evidence submitted by the parties. For this 2014 appeal, the appellants submitted the

same January 1, 2012 appraisal of the subject property to demonstrate the subject was being overvalued. The appraisal also indicates that the subject is an owner-occupied property.

The Property Tax Appeal Board finds that 2012, 2013 and 2014 were within the same general assessment period for residential property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$124,621 was disclosed. The board of review submitted documentation indicating that the appellants were the owner of record at the subject property address. The board of review also newly contended that the subject dwelling actually contains 3,339 square feet of living area along with a schematic drawing to support the assertion. In addition, the board of review submitted criticisms of the appellants' appraisal report along with descriptions and sales information on four comparables to demonstrate the subject's assessment reflected the property's market value.

At the request of the Property Tax Appeal Board, the Will County Board of Review confirmed that a 2014 township equalization factor of 1.00 was applied in Homer Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

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 decisions 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 decisions reducing the subject's 2012 and 2013 assessments. The record further indicates that the subject property is an owner occupied dwelling and that 2012, 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, if any.

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

K. L. Ferr

Member

Mark Albino

Member

Jerry White

Member

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: September 18, 2015

A. Portol

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.