



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

APPELLANT: Jerry & Debbie Chow  
DOCKET NO.: 14-01440.001-R-1  
PARCEL NO.: 16-05-17-102-010-0000

The parties of record before the Property Tax Appeal Board are Jerry & Debbie Chow, the appellants, 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:** \$ 48,208  
**IMPR.:** \$457,026  
**TOTAL:** \$505,234

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a two-story single family dwelling of brick exterior construction that has 9,458 square feet of living area. The dwelling was built in 1994. Features include a basement, central air conditioning, two fireplaces and a 1,290 square foot garage. The subject parcel has a 48,078 square feet of land area. The subject property is located in Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$570,142. In support of the subject's assessment, the board of review

submitted sales information on four comparable properties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The Property Tax Appeal Board takes notice that the subject property was the matter of an appeal before the Board for the 2013 tax year under Docket Number 13-00722.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$505,234 based on agreement by the parties. The Property Tax Appeal Board takes notice that Will County's general assessment period began in the 2011 tax year and runs through the 2014 tax year. At the request of the Property Tax Appeal Board, the Will County Deputy Supervisor of Assessments confirmed that for the 2014 tax year, a township equalization factors of 1.000 was applied in Homer Township. (See 86 Ill.Admin.Code §1910.67(k)(3)).

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 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. (35 ILCS 200/16-185)

The Board finds this record disclosed the subject property is an owner occupied dwelling and the 2011 through 2014 tax years are in the same general assessment period. An equalization factor of 1.0000 was applied in Homer Township for the 2014 tax year. Furthermore, the 2013 decision of the Property Tax Appeal Board was not reversed or modified upon review and there was no evidence the subject property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior 2013 decision, results in an assessment of \$505,234. ( $\$505,234 \times 1.0000 = \$505,234$ ). Considering the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted.

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



Member



Acting Member

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: \_\_\_\_\_

April 21, 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.