



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

APPELLANT: Jim Jones & Nanci Barfoot
DOCKET NO.: 14-01910.001-R-1
PARCEL NO.: 21-14-21-404-020-0000

The parties of record before the Property Tax Appeal Board are Jim Jones & Nanci Barfoot, the appellants; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **An Increase** 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: \$10,975
IMPR.: \$49,508
TOTAL: \$60,483

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 part two-story and part one-story single family dwelling of frame exterior construction that has 2,375 square feet of living area. The dwelling is 18 years old. Features include a partial unfinished basement, central air conditioning, a fireplace and a 457 square foot garage. The subject property is located in Monee Township, Will County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellants submitted sales and assessment information on three comparables. 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 \$56,632. In support of the subject's assessment, the board of review

submitted sales and assessment information on three comparables. 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 2011 and 2012 tax years under Docket Numbers 11-00211.001-R-1 and 12-00393.001-R-1. In those appeals, the Property Tax Appeal Board issued decisions reducing the subject's assessment to \$63,333. 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 2013 and 2014 tax years, township equalization factors of 1.000 and .9550 were applied in Monee 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. Equalization factors of 1.0000 and .9550 were applied in Monee Township for the 2013 and 2014 tax years, respectively. Furthermore, the 2011 and 2012 decisions of the Property Tax Appeal Board were not reversed or modified upon review and there was no evidence the 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 2011 and 2012 decisions, results in an increased assessment of \$60,483. ($\$63,333 \times 1.0000 \times .9550 = \$60,483$). Considering the statutory provisions of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that an increase in the subject's assessment is required by law.

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

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: March 24, 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.