



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

APPELLANT: Kathleen Haettinger
DOCKET NO.: 15-06673.001-R-1
PARCEL NO.: 16-05-30-207-007-0000

The parties of record before the Property Tax Appeal Board are Kathleen Haettinger, the appellant(s); and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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: \$20,422
IMPR.: \$80,854
TOTAL: \$101,276

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2015 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 one-story dwelling of brick construction with 2,559 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning and a 659 square foot garage. The property has a 22,004 square foot site. The subject property is located in Homer Township, Will County, Illinois.

The appellant requested the Property Tax Appeal Board carry forward its prior year's decision pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record shows the Board issued a decision pertaining to the subject property for the prior tax year under Docket Number 14-03777.001-R-1. In that appeal, the Board lowered the subject's assessment to \$96,372 based on a settlement agreement by the parties that was supported by the evidence in the record. The appellant claimed the subject property was owner occupied and that the 2014 and 2015 assessment years are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$91,345 was disclosed.¹ The subject's correct assessment for the 2015 tax year of \$101,276 reflects an estimated market value of \$304,589 or \$119.03 per square foot of living area including land when applying the 2015 three-year average median level of assessment for Will County of 33.25%.

In a memorandum, the township assessor did not dispute that subject property was an owner-occupied residence, but that the 2015 tax year was the beginning of a new quadrennial general assessment period. Therefore, the assessor argued the decision of the Property Tax Appeal Board should not be carried forward to the subsequent tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185)

In support of the subject's assessment, the board of review submitted sales and assessment information for nine comparable properties that had varying degrees of similarity when compared to the subject. Four comparables sold from March 2014 to December 2015 for prices ranging from \$300,000 to \$340,000 or from \$120.64 to \$156.32 per square foot of living area including land. The five assessment comparables have land assessments of \$20,422 and improvement assessments ranging from \$86,362 to \$92,766 or from \$34.14 to \$36.76 per square foot of living area. The subject property has a land assessment of \$20,422 and an improvement assessment of \$80,854 or \$31.60 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the Property Tax Appeal Board decision for the 2014 tax year should be carried forward to the 2015 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record shows the subject property was the matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 14-03777.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$96,372. The Board finds the appellant's argument is based upon a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code provides in relevant 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** (Emphasis Added) as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's

¹ The Board finds the board of review notes on appeal depicts an incorrect assessment for the subject property of \$91,345. The appellant's appeal petition, the subject's property record card and the evidence prepared by the township assessor on behalf of the board of review shows the subject property had a 2015 final assessment of \$101,276.

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)

Based on this statutory language, the Board finds its decision for the 2014 tax year shall not be carried forward to the subsequent tax year. The Board takes notice that the 2015 tax year was the beginning of a new quadrennial general assessment period in Will County, which was not refuted by the appellant. As a result, the Board finds the subject's prior year's assessment should not be carried forward to the subsequent tax year and no change in the subject's assessment is warranted as a matter of law. The Board further finds that the Will County Board of Review submitted sales and assessment information demonstrating the subject's assessment was reflective of market value and was being equitably assessed. Therefore, the Board finds no reduction in the subject's assessment is justified based on this record.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

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 17, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kathleen Haettinger
17020 Cheyenne Ct.
Lockport, IL 60441

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432