



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

APPELLANT: Lawrence & Pam Grycko
DOCKET NO.: 17-00214.001-R-1
PARCEL NO.: 11-04-12-102-023-0000

The parties of record before the Property Tax Appeal Board are Lawrence & Pam Grycko, 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: \$ 39,117
IMPR.: \$113,483
TOTAL: \$152,600

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 2017 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 brick and frame exterior construction with 2,792 square feet of living area.¹ The dwelling was constructed in 1996. Features of the home include a full finished basement, central air conditioning, a fireplace, a three-car attached garage and a two-car detached garage. The subject property has a 1.49-acre site. The subject property is located in Lockport Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$375,000 as of January 1, 2017. The appraisal was prepared by James E. Sloan, a certified residential real estate appraiser. In estimating the market value of the subject property, the appraiser developed

¹ The parties slightly differ as to the size of the subject dwelling. The Board finds this slight difference will not impact the final decision.

the sales comparison approach to value. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,887. The subject's assessment reflects a market value of \$443,839 or \$158.97 per square foot of living area including land when applying the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

With respect to the appraisal submitted by the appellants, the board of review argued comparables #1 and #2 are located in a different township and comparable #2 is smaller in dwelling size when compared to the subject.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. This evidence was prepared by the township assessor. The assessor asserted the comparables are located "in the same area" as the subject, but their proximate location was not disclosed. The comparables have varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. The comparables sold from June 2015 to October 2016 for prices ranging from \$355,000 to \$415,000 or from \$137.42 to \$206.14 per square foot of living area including land.

By postmark date of June 27, 2018, the Property Tax Appeal Board received correspondence from the Will County Board of Review. The board of review indicated it received the Property Tax Appeal Board's decision pertaining to the subject property regarding the prior 2016 tax year's appeal under Docket Number 16-00338.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on the valuation evidence submitted by the parties lowering the subject's assessment to \$143,018. The board of review argued the current 2017 appeal is entitled to a "rollover" of the prior decision plus application of the township multiplier of 1.0670. As a result, the Will County Board of Review requested the Board issue a decision in the amount of \$152,600, which is greater than the subject's current assessment of \$147,887. The board of review asserted that if the taxpayer wishes to maintain the current assessment of \$147,887, the taxpayer may withdraw the 2017 appeal. If the taxpayer should disagree and not withdraw the appeal, the board of review requested the Property Tax Appeal Board base a decision on the evidence.

By letter dated July 3, 2019, the appellants were notified of this suggested assessment increase and opportunity to withdraw the appeal without objection. The appellant, Lawrence Grycko, responded to the Property Tax Appeal Board by the established deadline declining the proposed stipulation and requested the Property Tax Appeal Board rule on the evidence that was originally submitted and "render a just decision."

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Numbers 16-00338.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$143,018 based on the weight and equity of the evidence contained in the record. The Property Tax

Appeal Board takes notice that Will County's quadrennial general assessment period began in the 2015 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 residence and the 2016 and 2017 tax years are within the same general assessment period. The Board finds the record shows a 1.0670 equalization factor was issued in Lockport Township for the 2017 year. The record contains no evidence showing the 2016 decision pertaining to the subject property that was issued by the Property Tax Appeal Board was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction 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 year's decision results in an increase in the assessment. ($\$143,018 \times 1.0670 = \$152,600$). Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds 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. 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: January 21, 2020



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

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