



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

APPELLANT: Yilan Shi
DOCKET NO.: 17-01283.001-R-1
PARCEL NO.: 07-01-14-114-017-0000

The parties of record before the Property Tax Appeal Board are Yilan Shi, the appellant, by attorney Jerri K. Bush 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: \$44,099
IMPR.: \$146,674
TOTAL: \$190,773

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 cedar exterior construction with 4,613 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an attached three-car garage. The property has a site containing approximately .36 of an acre of land area and is located in Naperville, Wheatland Township, Will County.

The appellant, in part, contends the basis of the appeal is a contention of law. In support of this legal argument, the appellant through legal counsel submitted a memorandum outlining the issue. The appellant contends that the subject property is an owner-occupied residence and that the subject's assessment for the 2016 tax year was reduced to \$186,667 by the Will County Board of Review. The appellant submitted a copy of the Notice of Final Decision for the 2016 tax year to

support this statement. Counsel further asserted that tax years 2016 and 2017 are within the same general assessment period.

Therefore, pursuant to Section 16-80 of the Property Tax Code (35 ILCS 200/16-80) the appellant argued that the decision of the Will County Board of Review for the 2016 tax year should have been carried forward to the 2017 tax year subject to equalization.

The Property Tax Appeal Board takes judicial notice that a 2017 township equalization factor of 1.0220 was applied in Wheatland Township. (See 86 Ill.Admin.Code §1910.90(i))

Additionally, the appellant contends the subject property was overvalued based upon the August 10, 2015 purchase price of the property for \$560,000 that occurred between unrelated parties after the property had been advertised on the open market through the Multiple Listing Service through a realtor for a period of 252 days. Supporting documentation of the sale price and date via the settlement statement that also depicted the distribution of brokers' fees to two entities was included with the evidence.

Based upon the foregoing legal argument that the Will County Board of Review erred by not carrying forward the subject's 2016 tax year decision issued by the Will County Board of Review, the appellant requested a reduction in the subject's total assessment to \$186,649.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,385. The subject's assessment reflects a market value of \$595,393 or \$129.07 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Will County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appeal and in support of its contention of the correct assessment, the board of review submitted a letter from the Wheatland Township Assessor's Office. In the letter, the assessor explained that the subject was purchased in August 2015 for \$560,000. The board of review reduced the subject's assessment to the purchase price in 2016. The assessor's office brought the assessment back in line with other homes in the same subdivision based on comparable sales and equity of assessments. The appellant appealed the 2017 assessment, which was reduced by the board of review to \$198,405. Because the sale occurred in 2015, the board of review adjusted the assessment to the 2015 purchase price and applied the 2016 and 2017 equalization factors that resulted in an assessment of \$198,405. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant based this appeal, in part, upon a contention of law that the subject's 2017 assessment should reflect the subject's 2016 assessment, subject to the Wheatland Township equalization factor of 1.0220 applied in tax year 2017. The appellant asserted and the board of review did not refute that the subject's assessment was reduced by the Will County Board of Review in tax year 2016. In support of the legal argument, the appellant provided a brief and citation to Section 16-80 of the Property Tax Code (35 ILCS 200/16-80). Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof. 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.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

Section 16-80 of the Property Tax Code (35 ILCS 200/16-80) states in relevant part:

Reduced assessment of homestead property. In any county with fewer than 3,000,000 inhabitants, if the board of review lowers the assessment of a particular parcel on which a residence occupied by the owner is situated, the 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 the taxpayer, county assessor, or other interested party can show substantial cause why the reduced assessment should not remain in effect, or unless the decision of the board is reversed or modified upon review.

There was no assertion made by the assessing officials as part of this appeal that substantial changes had occurred to the subject property to justify an increase in assessment from 2016 to 2017. Instead, the basis for changing the assessment was (a) the authority of assessors to modify assessments "as appears to be just" and (b) more recent sales in the area. The Property Tax Appeal Board finds that the board of review did not establish "substantial cause" to alter the subject's assessment as provided in Section 16-80. The appellant also asserted that tax years 2016 and 2017 are in the same general assessment cycle (see 35 ILCS 200/9-215). The board of review also did not refute this assertion about the general assessment cycle.

The documentation filed by the appellant reflects that the subject's 2016 assessment was reduced to \$186,667 and subsequently increased in 2017 to \$198,385 after board of review action. The Board finds that the board of review also did not refute this factual assertion of the appellant's argument or otherwise show substantial cause why the reduced assessment should not remain in effect, subject to equalization. The Board takes notice that a 1.0220 equalization factor was applied in Wheatland Township in 2017.

Based on the above facts and argument, the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted to reflect the subject's 2016 assessment of \$186,667 as established by the board of review and adjusted by the application of the Wheatland Township equalization factor for 2017 of 1.0220.

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 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

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