



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

APPELLANT: Main Street Plainfield LLC Series 1 (Rick Leto)  
DOCKET NO.: 17-01823.001-C-1  
PARCEL NO.: 06-03-09-402-011-0000

The parties of record before the Property Tax Appeal Board are Main Street Plainfield LLC Series 1 (Rick Leto), the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$32,835  
**IMPR.:** \$192,000  
**TOTAL:** \$224,835

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 12-unit apartment complex with two 8-car garages. The subject was built in 1964 and contains 12,010 square feet of building area. The property has a 52,272 square foot site and is located in Plainfield, Plainfield Township, Will County.

The appellant, through counsel appeared before the Property Tax Appeal Board raising a contention of law issue regarding the subject's assessment. The appellant argued the subject's 2017 assessment was increased from \$172,789 in 2016 to \$224,835 in 2017 during which time it was not a reassessment year in Plainfield Township. Counsel argued the resultant 2017 equalization factor would be 1.30 while the equalization factor in Plainfield Township for 2017 was 1.0485. The appellant further argued that the quadrennial assessment cycle in Plainfield Township began in 2015 at which time the subject's assessment was \$172,789. The record disclosed the subject was sold in 2017 as part of a portfolio sale of three properties for a total

sale price of \$2,300,000. The PTAX-203 Illinois Real Estate Transfer Declaration sheet submitted by the appellant supported this argument and disclosed the subject's property was not advertised for sale. The PTAX-203 statement does not indicate an allocated sale price for the subject. Counsel then argued that the township assessor was improperly sales chasing the subject's purchase price in 2017 to adjust the subject's 2017 assessment. In support of this argument the appellant cited Walsh v. The Property Tax Appeal Board, 181 Ill.2d 228 (1988). The appellant also submitted Albee v. Soat, 735 N.E2d 716, 315 Ill.App.3d (2<sup>nd</sup> Dist. 2000). The court in Albee found that section 9-75 of the Code allows an assessor to "revise and correct" an "unjust assessment." . . . Id.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,835. The subject's assessment reflects a market value of \$674,775 or \$56.18 per square foot of building 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 support of its contention of the correct assessment, board of review representative, John Trowbridge, argued the subject's assessment in 2015 was in error. Trowbridge argued the subject contained 12 apartment units in 2015 and not 10 apartment units as previously relied upon, and therefore in 2017, while the Plainfield Township was reviewing all apartment complexes in Plainfield Township, the assessor corrected the subject's assessment to account for the additional two units in order to revise and correct an unjust assessment. The two additional units were removed from the other two properties.

Further, Trowbridge argued the subject's 2017 assessment was not reflective of the subject's sale in 2017 and that in fact the three properties that sold were assessed at approximately 70% of their combined sale price. Trowbridge testified that the other two properties involved in the sale with the subject received reduced assessments based on the correction of apartment units. Trowbridge testified that all apartments in the entire Plainfield Township were reviewed and the assessments for approximately 10 apartment complexes were changed. Trowbridge further testified that the entire county was not revalued in 2017. Vern Kujath, Deputy Assessor of Plainfield Township, testified that the subject's assessment was corrected because his office noticed an error in the number of apartment units allocated to the subject (12 not 10). The subject's assessment was increased because of this error and not because of its sale.<sup>1</sup> The record revealed the subject's assessment was unchanged in 2014, 2015 and 2016.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Will County Board of Review for tax years 2015 and 2016 should be carried forward to the 2017 tax year, subject only to equalization for each tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the

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<sup>1</sup> The parties were ordered to produce the assessment change notice for 2017. This document was not received and will not be considered in this record.

appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Section 200/9-215 of the Property Tax Code states:

General assessment years; counties of less than 3,000,000. Except as provided in Sections 9-220 and 9-225, in counties having the township form of government and with less than 3,000,000 inhabitants, the general assessment years shall be 1995 and every fourth year thereafter. In counties having the commission form of government and less than 3,000,000 inhabitants, the general assessment years shall be 1994 and every fourth year thereafter.

(35 ILCS 200/9-215)

This above section of the Code mandates the general reassessment cycle shall occur every four years. The Board further finds the first year of the general assessment cycle in Will County was 2015.

Section 200/9-155 of the Property Tax Code states:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose the assessed valuation of properties in one column, the assessed value of improvements in another, and the total valuation in a separate column.

(35 ILCS 200/9-155)

This above section of the Code mandates that the assessor in a general assessment year actually view and determine the value of each property and assess the property at 33 1/3% of the fair cash value of the property.

Section 200/9-75 of the Property Tax Code states:

Revisions of assessments; Counties of less than 3,000,000. The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, **may in any year revise and correct an assessment as appears to be just.** Notice of the

revision shall be given in the manner provided in Section 12-10 and 12-30 to the taxpayer whose assessment has been changed.

(35 ILCS 200/9-75) (Emphasis added).

The unrefuted testimony herein from Trowbridge and the Deputy Township Assessor was that all apartment complexes within Plainfield Township were reevaluated in 2017. Upon discovery that the subject was incorrectly assessed in 2015 as having 10 apartment units when it actually has 12 apartment units, therefore, upon discovery of the error, the subject assessment adjustment was made, which increased the subject's 2017 assessment from \$172,789 to \$224,835. Further, the record is clear that the subject's assessment, along with the other two properties that it sold with, is less than the combined sale price of \$2,300,000, which undermines the appellant's argument of sale chasing. The Board finds there is no evidence in the record of the allocation of 2017 sale amount which would depict the actual sale price of the subject individually.

The Board finds pursuant to section 9-75 of the Property Tax Code, the Chief County Assessment Officer or the township assessor may in any year revise and correct real property assessments. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior assessments.

In conclusion, the Board finds the appellant's legal arguments to be without merit. Furthermore, the Board finds the taxpayer made no challenges with respect as to whether the subject's assessment otherwise reflected its fair cash value or that the subject property was not uniformly assessed. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and no reduction 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. 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.



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Chairman



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Member

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Member



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Member



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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: December 15, 2020



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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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