



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

APPELLANT: JPIM TR-5763  
DOCKET NO.: 17-06586.001-R-1  
PARCEL NO.: 23-15-12-301-027-0000

The parties of record before the Property Tax Appeal Board are JPIM TR-5763, the appellant, by attorney Russell T. Paarlberg, of Lanting, Paarlberg & Associates, Ltd. in Schererville, Indiana, 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:** \$24,228  
**IMPR.:** \$146,669  
**TOTAL:** \$170,897

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2015 Final Administrative Decision On Remand of the Property Tax Appeal Board<sup>1</sup> pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 has been agreed to be an owner-occupied dwelling that is located in Crete Township, Will County.

The appellant contends the assessment of the subject property as established by the decision on remand of the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant asserted in the appeal petition that the subject property is an owner-occupied residence that was the subject matter of an appeal previously before the Property Tax Appeal Board. In a

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<sup>1</sup> As set forth in Docket No. 15-01087.001-R-1, the matter was before the Circuit Court in Will County on Administrative Review, Case No. 18 MR 1743, and while pending the parties reached an agreement as to the correct assessment of the subject property. Therefore, the 2015 tax year appeal was remanded to the Property Tax Appeal Board by the circuit court based upon the stipulation of the parties and a decision was rendered on remand.

brief and with a copy of the decision on remand issued in Docket No. 15-01087.001-R-1, the decision which was, based upon the stipulation of the parties, lowered the assessment of the subject property to \$165,250. The appellant's attorney in a brief asserted that tax years 2015, 2016 and 2017 are within the same general assessment period in Will County. Based on the foregoing contention, the appellant requested a reduced total assessment of \$165,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total 2017 assessment for the subject of \$199,727. The subject's total 2017 assessment reflects a market value of \$599,421, 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.

As part of its "Board of Review Notes on Appeal" it was disclosed that in 2017 an equalization factor of 1.0065 was applied to non-farm properties in Crete Township. Furthermore, the board of review acknowledged the 2015 decision of the Property Tax Appeal Board issued in Docket No. 15-01087.001-R-1 and agreed that the subject property is subject to "rollover" for tax year 2017. With the 2016 township multiplier of 1.0275 and the 2017 township multiplier of 1.0065 applied, the subject property would have a proposed reduced 2017 assessment of \$170,897.

The appellant was notified of this proposed assessment reduction set forth by the board of review and was given 30 days to respond thereto. Appellant's counsel timely responded and rejected the proposed assessment reduction. Specifically, counsel argued that the 2015 decision of the Property Tax Appeal Board was only subject to the State multiplier as set forth in the terms of the decision and the State multiplier was 1.000. Therefore, the appellant's counsel contends that the correct 2017 assessment of the subject property should be \$165,250, identical to the assessment issued in tax year 2015.

For its timely submitted evidence and in reply to the appellant's rejection of the proposed stipulation, the board of review reiterated its contention that the subject property for tax year 2017 is subject to the 2015 decision of the Property Tax Appeal Board along with the application of the township equalization factors for 2016 and 2017 in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In rebuttal, the appellant reiterated the contention that the property for the 2017 tax year was subject only to the State equalization factor of 1.000.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code "subject only to equalization." (Citing 35 ILCS 200/16-185). Counsel for the appellant further contends that pursuant to the Final Decision on Remand issued by the Property Tax Appeal Board, only the State equalization factor of 1.000 is applicable to the subject property as set forth in the decision. 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 a reduction in the subject's assessment is warranted in accordance with the application of Section 16-185 of the Property Tax Code applying the 2016 and 2017 township equalization factors to the subject property.

The Board finds that the appellant's argument concerning application only of the State multiplier is a misunderstanding of the import of both the provision in Docket No. 15-01087.001-R-1 and of the respective provisions of the Property Tax Code applicable to the assessment of properties.

Concerning Section 17-5 of the Property Tax Code (35 ILCS 200/17-5), the courts have found this provision calls for the Department of Revenue to act as an equalizing authority and, in so acting, shall lower or raise total assessed value of property **in any county** so as to make property in such county bear a just relation to assessed value of property in other counties. The court further noted this was designed to bring all properties in all counties to a 100 per cent valuation. [Emphasis added.] People ex rel. Ingram v. Wasson Coal Co., 85 N.E.2d 182 (1949).

In addition, each and every decision issued by the Property Tax Appeal Board sets forth that it is "subject only to the State multiplier as applicable." As stated in the Board's Statement of Policy within its procedural rules:

The Property Tax Appeal Board shall determine the correct assessment **prior to state equalization** of any parcel of real property which is the subject of an appeal, based upon facts, evidence, exhibits and briefs submitted to or elicited by the Board. The state equalization factor is set by the Department of Revenue pursuant to Section 17-5 of the Property Tax Code [35 ILCS 200/17-5; emphasis added].

(86 Ill.Admin.Code § 1910.10(b)). Thus, each final administrative decision rendered by the Property Tax Appeal Board specifies that it is subject to "the State multiplier as applicable."

In contrast, there are also requirements for the application of equalization factors at the local assessment level. The authority for the township assessor and the chief county assessment officer (CCAO) to equalize assessments is set forth in Section 9-205 of the Property Tax Code (Code) (35 ILCS 200/9-205) with the procedure for the CCAO to follow outlined in section 9-210 of the Code (35 ILCS 9-210). Similarly, the authority for the board of review to equalize assessments is set forth in section 16-60 of the Code with the procedure to be utilized by the board of review set forth in section 16-65 of the Code (35 ILCS 200/16-65). In part, the purpose of equalization factors as set forth in the Illinois Department of Revenue publication, PTAX-1004, The Illinois Property Tax System, page 17 and, as referenced within Section 16-185 of the Property Tax Code that a property is subject to equalization, concerns how uniformity in assessments is achieved by applying equalization factors at the local or township level:

The assessment/sales ratio study shows **whether or not assessments within a given area actually average 33 1/3 percent of market value**. If the results of the study indicate that assessments are either higher or lower than 33 1/3 percent, a blanket percentage increase or decrease, called an "equalization factor" or "multiplier" is calculated and applied to all non-farm property to bring the level of assessment to 33 1/3 percent. The application of this uniform percentage increase or decrease to assessed values is called "equalization." [Emphasis added.]

Here, the equalization factor being referenced in Section 16-185 of the Property Tax Code is a factor issued by the local assessing officials in this case within Crete Township.

As to the instant appeal, the Property Tax Appeal Board finds that the assessment as established by the Board for the 2015 tax year in Docket No. 15-01087.001-R-1 should be carried forward to the 2016 and 2017 tax years at issue subject only to equalization factors as provided by section 16-185 of the Property Tax Code. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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. [Emphasis added.]

The record disclosed the Property Tax Appeal Board issued a Final Administrative Decision On Remand reducing the subject's assessment for the 2015 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2015, 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that township equalization factors of 1.0275 and 1.0065 were applied in 2016 and 2017, respectively, in Crete Township. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's 2017 assessment is warranted to reflect the assessment as established in the Board's prior year's 2015 decision on remand plus the application of the equalization factors of 1.0275 and 1.0065.

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: February 16, 2021



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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