



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

APPELLANT: Nick Ahrens  
DOCKET NO.: 17-06634.001-R-1  
PARCEL NO.: 23-15-08-420-038-0000

The parties of record before the Property Tax Appeal Board are Nick Ahrens, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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:** \$11,854  
**IMPR.:** \$45,065  
**TOTAL:** \$56,919

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 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, stone and vinyl siding exterior construction with 2,588 square feet of living area. The dwelling was constructed in 1924 but had an addition and renovations that were completed in 2017. Features of the home include a 1,265 square foot basement with an outside entrance, central air conditioning, a 506 square foot detached garage, a 298 square foot stamped concrete basement patio, a 293 square foot concrete patio and a 1,365 square foot brick paver pad/basketball court.<sup>1</sup> The property is located in Crete, Crete Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was incorrect based on a contention of law. The appellant requested the Board carry forward its prior year's decision pursuant to section 16-185 of the Property Tax Code. (35 ILCS

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<sup>1</sup> The Board finds the best evidence of the subject's description was presented by the board of review located in the property record card and supported by the photographs provided.

200/16-185). The record shows the Property Tax Appeal Board issued a decision pertaining to the subject property under Docket Number 16-01119.001-R-1. In that appeal, the Board lowered the subject's assessment to \$9,666 based on the evidence in the record. The appellant reported that the subject property is an owner occupied residence and this tax year is in the same general assessment period. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$9,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,919. The subject's assessment reflects a market value of \$170,825 or \$66.01 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. The board of review disclosed a township equalization factor of 1.0065 was applied in the 2017 tax year.

In response to the appeal, the board of review submitted a memorandum prepared by the Crete Township Assessor. The assessor disclosed the subject property was purchased in June 2015 for a price of \$29,000 after a January 2014 Sheriff's Deed was issued. The assessor asserts that at the time of purchase the subject consisted of a 1.5-story frame dwelling containing 1,248 square feet of living area with a 746 square foot basement and a 456 square foot detached garage.<sup>2</sup> Amenities included a 101 square foot roofed porch and concrete patios totaling 456 square feet.

The assessor asserted that after the purchase of the subject property an extensive remodel and addition began. The assessor provided a copy of the building permit issued in August 2015 with a cost of construction in the amount of \$150,000. The assessor noted that only two walls of the original house remain. The assessor provided the subject's property record card and photographs to support their claim. The property record disclosed the remodeling and addition were completed and assessed in 2017. The assessor argued that the appellant is requesting a "rollover" of a former decision that does not take into consideration the addition that was added to the property.

Based on this evidence, the board of review requested confirmation of the subject's assessment

In written rebuttal, the appellant's counsel contends the board of review evidence is not responsive nor relevant to the basis of the appeal and should be given no weight.

### **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 2016 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). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>2</sup> The parties differ as to the description of the subject dwelling prior to the 2017 completion of an addition and renovations. The Board finds this discrepancy will not impact the Board's decision in this appeal.

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2016 tax year under Docket Numbers 16-01119.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$9,666 based on the evidence 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 appellant's counsel in this appeal relied upon section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which provides in pertinent part:

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 record disclosed that 2015 through 2017 tax years are within the same general assessment period and the property appears to be owner occupied. However, the Board finds the record disclosed the subject property had extensive remodeling during 2015 and 2016 with an addition that left only two of the original walls of the dwelling. The evidence of new construction was unrefuted and not addressed by the appellant.

Section 9-160 of the Property Tax Code provides in part that:

[I]n all counties with less than 3,000,000 inhabitants . . . the assessor shall . . . also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. . . . (35 ILCS 200/9-160)

The Board finds the record disclosed the subject property was purchased on June 18, 2015 for a price of \$29,000. At the time of purchase, the property consisted of a 1.5-story frame dwelling containing 1,248 square feet of building area. A building permit was issued in August 2015 for an addition and renovations to the subject property with a construction cost of \$150,000. The cost of the new construction added to the subject's purchase price results in an estimated market value of \$179,000. The subject's final 2017 assessment as established by the board of review is \$56,919 which reflects an estimated market value of \$170,825. Considering both section 16-185 of the Property Tax Code and section 9-160 of the Property Tax Code, requiring the assessor to value new or added improvements, the Board finds the evidence in the record supports the subject's estimated market value as reflected by its assessment, therefore, no reduction in the subject's assessment 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.



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: October 20, 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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