



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

APPELLANT: Jerry Kratzert  
DOCKET NO.: 18-02942.001-R-1  
PARCEL NO.: 07-01-31-303-007-0000

The parties of record before the Property Tax Appeal Board are Jerry Kratzert, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 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:** \$27,887  
**IMPR.:** \$87,995  
**TOTAL:** \$115,882

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 2018 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 frame construction that has 2,549 square feet of living area. The dwelling was constructed in 2005 and features a basement with finished area, central air conditioning, a fireplace and a 791-square foot garage. The property is located in Plainfield, Wheatland Township, Will County, Illinois.

The subject property is an owner-occupied residence<sup>1</sup> that was the subject matter of appeals before the Property Tax Appeal Board in the prior years under Docket Numbers 16-01156.001-R-1 and 17-01655.001-R-1. In those appeals, the prior year's decision as issued by the Property Tax Appeal Board lowering the subject's assessment has been carried forward to the subsequent tax year subject only to the applicable equalization factor applied to that year's assessment. The

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<sup>1</sup> The subject's property record card submitted by the board of review depicts the taxpayer's home address being the same as the subject property. Furthermore, the board of review did not contest that the subject property is owner-occupied. Therefore, the Board finds that the subject property was owner-occupied for purposes of this appeal.

Board takes notice that 2017 and 2018 are in the same general assessment period in Will County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

For this 2018 appeal, the appellant contends overvaluation as the basis of the appeal. In support of this claim, the appellant provided a grid analysis of eight properties with sales data. Based on this evidence, the appellant requests a reduction in the subject's total assessment to \$105,894.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,893. The subject's assessment reflects a market value of \$386,950, land included, when using the 2018 three-year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of three properties with sales data. The evidence provided by the board of review also included a narrative brief prepared by the township assessor along with property record cards for the subject and each comparable sale. Finally, the board of review evidence further disclosed that a township equalization factor of 1.0265 was applied in 2018.

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

In rebuttal, the appellant's counsel argued that the board of review comparable #1 is a duplicate, also submitted by the appellant and board of review comparables #2 and #3 should be given less weight; furthermore, the appellant's counsel argued that using a median price per square foot is the best way to determine market value.

### **Conclusion of Law**

The subject property was the subject matter of appeals before the Property Tax Appeal Board in 2016 and 2017 under Docket Numbers 16-01156.001-R-1 and 17-01655.001-R-1. In those appeals, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$110,460 and \$112,460, respectively, based on Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which 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.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2017 tax year in the amount of \$112,890 should be carried forward to the tax year at issue subject only to the applicable equalization factor of 1.0265 as provided by section 16-185 of the Property Tax Code. The record indicates that the subject property is an owner-occupied dwelling and 2017 and 2018 are within the same general assessment period in Will County. 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 a township equalization factor of 1.0265 was applied in 2018. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment of \$112,890 as established in the Board's 2017 decision plus the application of an equalization factor of 1.0265 to both land and improvement assessments for a total assessment of \$115,882.

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: April 21, 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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