



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

APPELLANT: Steven Sucic
DOCKET NO.: 18-02969.001-R-1
PARCEL NO.: 21-14-01-106-040-0000

The parties of record before the Property Tax Appeal Board are Steven Sucic, 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: \$6,020
IMPR.: \$18,290
TOTAL: \$24,310

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 is improved with a one-story dwelling of frame construction with 1,092 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation and a 280 square foot garage. The property has a 7,718 square foot site and is located in Park Forest, Monee Township, Will County.

The Property Tax Appeal Board takes notice the property was the subject matter of an appeal before the Board for the 2017 tax year under Docket No. 17-01463.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$23,824 based on the evidence submitted by the parties. Furthermore, the record reveals that the subject property is an owner-occupied residence.¹

¹ Pursuant to section 1910.67(h)(1)(D) of the rules of the Property Tax Appeal Board, through an administrative law judge, the Property Tax Appeal Board requested verification by the parties whether the subject was owner-occupied.

The Board also 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).

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales with varying degrees of similarities to the subject in location, design, age, dwelling size and features. The comparables sold from March 2017 to February 2018 for prices ranging from \$10,000 to \$35,100 or from \$9.16 to \$32.14 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,846. The subject's assessment reflects a market value of \$74,590 or \$68.31 per square foot of living area, 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 information on four comparable sales with varying degrees of similarities to the subject in location, design, age, dwelling size and features. The comparables sold from May 2018 to June 2019 for prices ranging from \$75,000 to \$93,900 or from \$68.68 to \$85.99 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted a rebuttal critiquing the board of review comparables.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before the Board for the 2017 tax year under Docket Number 17-01463.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's assessment to \$23,824 based on the evidence submitted by the parties. 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 Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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

The appellant's counsel submitted email correspondence and a copy of the Real Estate Multi-Year Inquiry from Will County that disclosed the subject was owner-occupied.

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 Board finds this record disclosed the subject property is an owner-occupied residence and the 2017 and 2018 tax years are within the same general assessment period. The Board finds the record shows an equalization factor of 1.0204 for tax year 2018 was applied in Monee Township. The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2017 and 2018 are within the same general assessment period in Will County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period or that the subject property sold establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 1.0204.

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



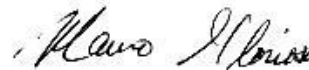
Member

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: June 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Steven Sucic, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432