



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

APPELLANT: Phillip Hartz
DOCKET NO.: 18-03076.001-R-1
PARCEL NO.: 16-05-22-206-022-0000

The parties of record before the Property Tax Appeal Board are Phillip Hartz, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; 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:	\$12,000
IMPR.:	\$0
TOTAL:	\$12,000

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 one-story dwelling with 2,521 square feet of living area.¹ The property has an approximately 29,078 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant's counsel filed the appeal based on a contention of law. In support of the contention of law, counsel for the appellant submitted a brief arguing the subject property is used as a model home. Counsel asserted that Section 10-25 of the Property Tax Code provided in part, "if the construction of a single family dwelling is completed after December 29, 1986 or the construction of a single family townhome or condominium unit is completed after the effective

¹ The Board finds the only evidence of the description of the subject property was provided by the board of review, though the description did not include the age of the dwelling and/or any characteristics of the dwelling other than its design and size.

date of this amendatory Act of 1994, and that dwelling, townhome, or condominium unit is not occupied as a dwelling but is used as a display or demonstration model home, townhome or condominium unit for prospective buyers of the dwelling or of similar homes, townhomes, or condominium units to be built on other property, the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in zoning classification of the property prior to construction of the dwelling, townhome or condominium unit.” (35 ILCS 200/10-25) Counsel argued that based on the current assessed valuation, the assessor placed an assessment on the property of \$35,473, which is an increase from the 2017 assessment of \$34,480, the 2016 assessment of \$15,585 and the 2014 assessment of \$12,000. Counsel asserted that based on the property’s use as a model home, the property’s assessment should not be changed in accordance with Section 10-25 of the Property Tax Code (35 ILCS 200/10-25). Included with the submission, the appellant provided a copy of the final decision from the Will County Board of Review depicting the reason for change in assessment was based on “Model Home Exemption Granted.” Based on this evidence, the appellant requested the subject’s land assessment be reduced to \$12,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,473. In response to the appeal, the board of review submitted a letter prepared by the Homer Township Assessor. The assessor disclosed that the appellant purchased the subject property and 12 other vacant lots in February 2013 for a price of \$468,000. The assessor provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the purchase of the subject property and the 12 additional parcels in February 2013. The transfer declaration disclosed the subject property and the 12 additional parcels were sold as vacant lots which had been advertised for sale. The assessor asserted that subject’s land assessment was lowered in 2013 to \$12,000 due to its recent sale. The assessor disclosed that for the 2015 Quadrennial year, the appellant’s subdivision was reassessed, and the subject’s land value was increased to keep equity within the subdivision. The assessor reported the subject’s land was adjusted again in 2015, based on its recent sale, to avoid an appeal with the board of review. The assessor disclosed a 2016 increase in assessment was due to the application of the township multiplier of 1.0390; in 2017, the appellant’s subdivision was reassessed for land values only and raised back up, along with the application of the township multiplier of 1.0345; and in 2018 the only change in assessed value was due to the application of the township multiplier of 1.0288. The assessor provided a copy of a multi-year inquiry document of the subject property from the Will County Real Estate System web page. The document depicts the subject’s 2014, 2015, 2016, 2017 and 2018 land assessments of \$12,000, \$15,000, \$15,585, \$34,480 and \$35,473, respectively. The assessor argued that the appellant is requesting a reduction based on the sales price from 2013, but the appellant is no longer entitled to that assessed value since the sale is no longer recent. Based on this evidence, the board of review requested no change in the subject’s assessment.

Conclusion of Law

The appellant’s counsel raised a contention of law arguing that the subject's assessment should be reduced pursuant to section 10-25 of the Property Tax Code. When a contention of law is raised, unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case shall be the preponderance of the evidence. (See 5 ILCS 100/10-15). The

rules of the Property Tax Appeal Board do not provide for the standard of proof when a contention of law is raised; therefore, the standard of proof is a preponderance of the evidence. The Board finds the evidence in the record supports a reduction to the subject's assessment on this basis.

The record disclosed that the subject property was granted a "Model Home Exemption" by the Will County Board of Review for the 2018 tax year. The Board finds section 10-25 of the Property Tax Code (35 ILCS 200/10-25) provides in relevant part:

If the construction of a single family dwelling is completed after December 29, 1986 . . . , and that dwelling, townhome, or condominium unit is not occupied as a dwelling but is used as a display or demonstration model home, townhome or condominium unit for prospective buyers of the dwelling or of similar homes, townhomes, or condominium units to be built on other property, **the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction** and prior to any change in the zoning classification of the property prior to construction of the dwelling, townhome, or condominium unit. . . .
[Emphasis added.]

The Board finds the subject property was purchased as vacant land in February 2013, along with 12 additional vacant lots, for a price of \$468,000. The Board finds the record disclosed that the subject's land assessment was lowered to \$12,000 based on the 2013 purchase price. The Board further finds that there is no dispute between the parties that would negate the applicability of the Model Home Exemption. The dispute between the parties before the Property Tax Appeal Board is that the subject's land assessment should be reduced to reflect the assessment of the vacant land based on its purchase price prior to the construction of the dwelling. The Board finds that neither party provided evidence depicting the date the subject dwelling was constructed, however, the Property Tax Appeal Board takes notice, using the Homer Township Assessor's website, the dwelling was built in 2014.² The record also disclosed the subject property had a land assessment in 2013 of \$12,000 and a land assessment in 2014 of \$12,000. Therefore, based on the language of Section 10-25, the assessed value of the property shall be the same as the assessment of the property prior to construction, or in this case \$12,000. Therefore, the Property Tax Appeal Board finds a reduction in the subject's land assessment commensurate with the appellant's request is warranted.

² See <http://www.homerassessor.org/media/5e34907a5c490.pdf> (1/31/2020, 2:18:42 PM, p. 632) (visited February 10, 2021)

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: March 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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