



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

APPELLANT: Elice DeRoos
DOCKET NO.: 18-03102.001-R-1
PARCEL NO.: 14-12-12-102-010-0000

The parties of record before the Property Tax Appeal Board are Elice DeRoos, the appellant, by Mary Kate Gorman, Attorney at Law 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: \$24,750
IMPR.: \$114,443
TOTAL: \$139,193

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 and masonry exterior construction with 2,635 square feet of living area. The dwelling was constructed in 1997 and is approximately 21 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 901 square foot attached garage.¹ The property was also improved with a 1,072 square foot detached garage and an inground swimming pool. The property has an approximately 69,739 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables have varying degrees of similarity when compared to the subject

¹ The Board finds the best description of the subject property was found in the property record card provided by the board of review.

in location, dwelling size, design, age and features. The comparables have improvement assessments that range from \$80,050 to \$97,700 or from \$30.75 to \$33.70 per square foot of living area. The appellant's appeal petition disclosed the subject was the matter of a prior appeal before the Property Tax Appeal Board. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$81,026 or \$30.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,950. The subject property has an improvement assessment of \$122,200 or \$46.38 per square foot of living area.

In response to the appeal, the board of review provided a memorandum prepared by the Manhattan Township Assessor. The assessor argued the appellant's comparables do not have extra-large detached garages or inground swimming pools. The board of review submitted property record cards of the appellant's comparables to support this claim.

In support of the subject's assessment, the board of review through the township assessor submitted a grid analysis and property record cards of the subject and four equity comparables. The comparables have varying degrees of similarity when compared to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments that range from \$117,450 to \$141,000 or from \$44.44 to \$55.99 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board for the 2016 tax year under Docket No. 16-01205.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$139,193 based on the evidence submitted by the parties. Furthermore, the record reveals that the subject property is an owner-occupied residence. The Board takes notice that 2016 and 2018 are in the same general assessment period in Will County. The Board further takes notice that an equalization factor of 1.0000 was issued in Manhattan Township for both the 2017 and 2018 tax years. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board a prior tax year under Docket Number 16-01205.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$139,193 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 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 2016 and 2018 tax years are within the same general assessment period. The Board takes notice that an equalization factor of 1.000 was issued in Manhattan Township for both the 2017 and the 2018 tax years. The record contains no evidence indicating that the Board's prior 2016 decision was reversed or modified upon its review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. The Board further finds that the Board's prior 2016 decision should be carried forward to the subsequent 2018 tax year subject only to any equalization factors 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 2016 and 2018 are within the same general assessment period in Will County. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's finding in 2016 plus the application of the 2017 and 2018 equalization factors of 1.0000.

As a final point, the Board finds the subject dwelling is being equitably assessed, particularly in light of its newly reduced improvement assessment as a result of applying Section 16-185 of the Property Tax Code for an assessment of \$114,443 or \$43.43 per square foot of living area.

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: January 19, 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

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

APPELLANT

Elice DeRoos, by attorney:
Mary Kate Gorman
Attorney at Law
10644 South Western Avenue
Chicago, IL 60643

COUNTY

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