



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

APPELLANT: Bill & Sharon Ballweber  
DOCKET NO.: 18-05768.001-R-1  
PARCEL NO.: 16-05-20-203-005-0000

The parties of record before the Property Tax Appeal Board are Bill & Sharon Ballweber, the appellants, 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:** \$30,827  
**IMPR.:** \$134,861  
**TOTAL:** \$165,688

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a 2017 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two-story dwelling of brick and frame exterior construction with 3,913 square feet of living area. The dwelling was constructed in 1992. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an attached garage with 711 square feet of building area. The home also features a 1,354 square foot pool deck surrounding an above-ground pool. The property has a 42,108 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellants disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number

17-01402.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$161,050 based on the evidence submitted by the parties. The appellants' attorney asserted that tax years 2017 and 2018 are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,700. The evidence provided by the board of review further disclosed that a Homer Township equalization factor of 1.0288 was applied in 2018.

In support of its contention of the correct assessment, the board of review submitted a memorandum and documentation from the Homer Township Assessor's Office contending that, as shown in Exhibit A, the appellants requested that the subject's general homestead exemption be removed for the 2016 tax year. The assessor further reported there are no exemptions on this property "to this date." Based on the foregoing assertion, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellants' counsel asserted the general homestead exemption was removed "because of incorrect information from the assessor." The appellants own property in Florida which is used in the winter and were told by the assessor that only one property, regardless of the other property being in a different state, qualified for a general homestead exemption. Counsel argues that the Illinois Property Tax Code (Code) does not address this issue and the Code does not apply to properties in other states. Counsel further asserted that the appellants have no other property in Illinois that is receiving the general homestead exemption. Purportedly a copy of the property tax billing for the subject from the Will County Treasurer was supplied depicting the same mailing address as the subject property address, however, no such document was included.

### **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 2017 tax year should be carried forward to the 2018 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). While disputed by the assessing officials due to the lack of a general homestead exemption, the Property Tax Appeal Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The Property Tax Appeal Board finds one of the key elements for the "rollover" provision to be applied is that the subject property must be owner-occupied. The appellants asserted both in the appeal petition and in the rebuttal that the subject property is occupied by the appellants. The board of review solely disputes this assertion due to the lack of a general homestead exemption on the property and more specifically, because that exemption was removed in 2016 at the appellants' request. Counsel contends that request was based upon incorrect information provided by the assessor to the appellants.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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. [Emphasis added.]

The record disclosed and the Board takes notice that the Property Tax Appeal Board issued a decision in tax year 2017 reducing the subject's assessment. The record further indicates that for tax year 2018 appellants' counsel pursued a "rollover" from the favorable 2017 tax year decision of the Board. Both in the cover letter for the 2018 tax year appeal, in the Residential Appeal petition and again in the subsequent rebuttal filing for tax year 2018, counsel contends that the property is owner-occupied. To refute this factual assertion, the board of review supplied data that as of tax year 2016 the appellants requested removal of the existing owner-occupied homestead exemption on the subject property.

The Board finds on this record, the preponderance of the evidence indicates that the subject property is an owner-occupied residence in tax year 2018 which is the year at issue in the instant appeal. For these reasons, the Property Tax Appeal Board finds that the appellants met the burden of proof that the subject property was an owner-occupied residence as mandated by the requirements of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) as of the 2018 tax year.

Therefore, the record herein disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2017 and 2018 are within the same general assessment period. 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 as presented by the board of review also disclosed that an equalization factor of 1.0288 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 as established in the Board's prior year's decision, plus the applicable equalization factor.

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: November 16, 2021



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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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