



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

APPELLANT: David Hall
DOCKET NO.: 19-00091.001-R-1
PARCEL NO.: 14-12-23-300-028-0000

The parties of record before the Property Tax Appeal Board are David Hall, the appellant; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** 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: \$31,000
IMPR.: \$122,500
TOTAL: \$153,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2019 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 of masonry construction with 2,282 square feet of living area. The dwelling is 19 years old. Features of the home include a full basement, central air conditioning, a fireplace, a 1,361 square foot garage and a 2,400 square foot pole building. The property has a 284,446 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellant's appeal was marked as if a contention of law was the basis of the appeal. The appellant's only reference regarding a contention of law was a request to have the subject's 2018 assessment carried forward to the subsequent tax year 2019 according to Section 16-185 of the Property Tax Code. The appellant asserted that the subject property is an owner-occupied residence and that the 2018 and 2019 tax years are in the same general assessment period. Based on this evidence the appellant requested that the subject's total assessment be reduced to \$122,300.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,500. The subject's assessment reflects a market value of \$459,994 or \$201.57 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Will County of 33.37% 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 properties that were located within rural Manhattan Township, like the subject. The comparables had lots ranging in size from 108,900 to 457,380 square feet of land area that were improved with one-story dwellings of masonry or frame and masonry construction. The homes ranged in size from 2,204 to 2,705 square feet of living area and ranged in age from 23 to 44 years old. The comparables had full basements, one of which was partially finished, central air conditioning, one or two fireplaces and garages ranging in size from 447 to 1,040 square feet of building area. In addition, each comparable had a pole building like the subject. The comparables sold from July 2018 to May 2019 for prices ranging from \$435,000 to \$545,000 or from \$187.03 to \$201.48 per square foot of living area, including land.

As to the appellant's request for a "Rollover" of the subject's 2018 assessment according to Section 16-185 of the Property Tax Code, the board of review argued that the Manhattan Township's general assessment period began in 2019 and therefore 2018 and 2019 are not in the same general assessment period. The board of review also argued that the subject property has been receiving "Rollover" decisions from the Property Tax Appeal Board since 2013, which is not usual when in a different quadrennial assessment cycle.

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

The appellant submitted rebuttal disclosing that a county complaint was not filed, as in the past they have gotten nowhere. As to the board of review's comparables, the appellant argued that the properties were located approximately 3.5 miles from the subject property, with one comparable having an inground swimming pool and two buildings and two of the comparables having walk-out basements. As to the subject property, the appellant argued that the property is located on a gravel road, next to farm fields, has property located in a floodplain and does not have a porch or patio as reported by the board of review. The appellant also included information regarding three new comparable properties that were not previously submitted into evidence.

Conclusion of Law

The appellant requested that the subject's 2018 Property Tax Appeal Board decision be carried forward to the subsequent tax year 2019 according to Section 16-185 of the Property Tax Code. The Board finds the subject is not eligible for the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.

The Board finds the record shows that the Manhattan Township's general assessment period began in 2019 and therefore the 2018 and 2019 tax years are not in the same general assessment period. Therefore, the Board finds the subject is not entitled to the "rollover" provision as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

As to the appellant's rebuttal evidence of three comparable properties that were not previously submitted into evidence, the Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

The Board finds the only admissible evidence of market value to be the board of review's comparable sales. The Board finds the board of review's comparables were similar to the subject in their rural Manhattan Township locations and were also similar in style, size and many features. The board of review's comparables sold from July 2018 to May 2019 for prices ranging from \$435,000 to \$545,000 or from \$187.03 to \$201.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$459,994 or \$201.57 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a total market value basis but slightly above on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their older ages, the Board finds the subject's slightly higher per square foot value is supported. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is not justified.

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: May 18, 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

David Hall
13408 W Bruns Rd
Manhattan, IL 60442

COUNTY

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