



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

APPELLANT: Paul Pals Dec. Trust
DOCKET NO.: 21-05344.001-R-1
PARCEL NO.: 23-15-12-301-023-0000

The parties of record before the Property Tax Appeal Board are Paul Pals Dec. Trust, the appellant, by attorney Russell T. Paarlberg, of Lanting, Paarlberg & Associates, Ltd. in Schererville; 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: \$29,372
IMPR.: \$113,832
TOTAL: \$143,204

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 2021 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 brick exterior construction with 4,046 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, two fireplaces, an elevator/lift and an 1,809 square foot garage. The property has a 61,427 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed in the appeal petition 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 19-00335. In that appeal the Property Tax Appeal Board issued a decision

lowering the assessment of the subject property to \$126,139 based on the evidence submitted by the parties. In support of this contention, the appellant submitted a copy of the 2019 decision of the Property Tax Appeal Board. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$126,139.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,410. The evidence provided by the board of review disclosed that a township equalization factor of 1.0670 was applied in 2021. The Board finds a township equalization factor of 1.0640 was applied in Crete Township in 2020.¹

The board of review, through the Crete Township Assessor, submitted a brief, the legal citation of Section 16-185 and information on four equity comparables. The brief prepared by the Crete Township Assessor asserted the subject property is not an owner occupied residence and therefore is ineligible for a reduction in assessment under provisions of Section 16-185 of the Property Tax Code. The record contains no documentary support from either the board of review or township assessor in support of this assertion.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.30 of a mile from the subject property. The comparables have varying degrees of similarity to the subject in age, dwelling size, site size, and other features. The properties have total assessments ranging from \$106,856 to \$166,912. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 2019 tax year should be carried forward to the 2021 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year should be carried forward to the tax year at issue, subject only to equalization, as provided by section 16-185 of the Property Tax Code.

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

¹ Upon the request of PTAB, a list of the 2020 township equalization factors was provided by the Will County Supervisor of Assessments Office.

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 appellant disclosed in Section 1b of the appeal petition that the property is an owner occupied residence. The property record card, submitted by the board of review, disclosed the tax bill for the subject property is mailed to the appellant at the address of the subject property under appeal. While the Crete Township Assessor contended the subject property was not an owner occupied residence and therefore ineligible for a rollover from the 2019 favorable PTAB decision, there was no documentary evidence submitted by either the board of review or township assessor that demonstrated the subject property was not owner occupied.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2019 tax year. The record further indicates that the subject property is an owner occupied dwelling and that 2019 and 2021 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. 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 2019 decision plus application of the equalization factors applied in Crete Township of 1.0640 and 1.0670 for tax years 2020 and 2021, respectively. ($\$126,139 \times 1.0640 \times 1.0670 = \$143,204$)

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: September 19, 2023



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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