



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

APPELLANT: Terrance & Charlotte Rubino
DOCKET NO.: 09-01023.001-R-1
PARCEL NO.: 23-15-34-100-014-0000

The parties of record before the Property Tax Appeal Board are Terrance & Charlotte Rubino, the appellants, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in Calumet City, and the Will County Board of Review.

Based on the facts and exhibits presented, 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: \$103,250
IMPR: \$262,390
TOTAL: \$365,640

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13.12-acre site improved with a 12-year-old, two-story single family dwelling of brick exterior construction. The home contains approximately 5,600 square feet of living area¹ and features a full walkout-style basement which is finished,² four fireplaces, central air conditioning, and a 1,138 square foot garage. The subject also features a swimming pool and a pole building that was built in 2005. The property is located in Beecher, Crete Township, Will County.

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 2008-00537.001-R-2. In that appeal the Property Tax Appeal Board rendered a decision lowering

¹ The appellants' appraiser reported a dwelling size of 5,567 square feet of living area with a detailed schematic drawing. The board of review provided a letter from the Crete Township Assessor reporting the dwelling contains "5,928 SF (5,964 SF as per new PAMS drawing)" along with a two-pages consisting of a schematic drawing of the subject with its other structures.

² The appellants' appraisers report 70% finish in the basement whereas the assessing officials report a fully finished basement.

the assessment of the subject property to \$365,640 based on the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2008 and 2009 were within the same general assessment period for residential property. (86 Ill.Admin.Code §1910.90(i)). The appellants also submitted a copy of the same appraisal with a value conclusion of \$1,100,000 as of September 22, 2008 in this 2009 appeal as was presented in the 2008 appeal to demonstrate that the subject was being overvalued.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$473,151 was disclosed. The final assessment of the subject property reflects a market value of \$1,426,443 or approximately \$254.72 per square foot of living area including land using the 2009 three-year median level of assessments for Will County of 33.17% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)). The board of review submitted the same data in this 2009 appeal as was presented in the 2008 appeal consisting of four of the comparable sales presented in the appellants' appraisal along with two additional sales presented by the assessor with adjustments made by the assessor to arrive at adjusted sale prices to demonstrate the subject's assessment reflected the property's market value.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization. The assessor further reported that Crete Township did not receive a 2009 multiplier.

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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2008 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2008 and 2009 are within the same general assessment period. There is no indication that the subject property recently sold in an arm's length transaction or that the

assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

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: July 20, 2012

Allen Castrovillari

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 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 the subsequent year 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.

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.