



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

APPELLANT: Jeffrey & Sandra Spang
DOCKET NO.: 09-03268.001-R-1
PARCEL NO.: 04-16-377-006

The parties of record before the Property Tax Appeal Board are Jeffrey & Sandra Spang, the appellants; and the Kendall County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Kendall County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$24,218
IMPR: \$85,112
TOTAL: \$109,330

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a four year old, one-story single family dwelling that contains 2,600 square feet of living area. Features of the home include central air conditioning, one fireplace, a full unfinished basement and an 800 square foot garage. The property is an owner occupied residence located in Millbrook, Fox Township, Kendall County.

Jeffrey and Sandra Spang appeared before the Property Tax Appeal Board claiming their favorable 2007 Property Tax Appeal Board Decision is not subject to township equalization until their next quadrennial reassessment. Mr. Spang argued that for the tax year 2008, there was a 1.0300 township multiplier applied to their 2007 Property Tax Appeal Board Decision without issuing a notice of change. In support of this argument, the appellants' submitted a letter addressing the appeal, a revised notice of assessment for 2009, a copy of 2006 Property Tax Appeal Board Decision, a copy of 2007 Property Tax Appeal Board Decision, a copy of a Certificate of Error for tax year 2008 and a copy of the Board of Review Final Decision for assessment year 2009.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$109,330 was disclosed. The board of review submitted a letter addressing the appeal. In support of the subject's assessment, the board of review submitted a parcel information report for 2008 and 2009; a Kendall County Supervisor of Assessments before factor report, and various assessment ratio reports.

Appearing for the board of review was Assistant State's Attorney, David Berault and the Clerk of the Board of Review, Andy Nicoletti. Berault called as his witness Nicoletti. Nicoletti explained the process of the subject's 2009 assessment based on the Property Tax Appeal Board's 2007 decision. Nicoletti stated that the 2007 decision was received by the Kendall County Board of Review on December 8, 2008. At that time, it was too late for the appellants to file a complaint with the board of review. The board of review at tax bill time corrected the appellants' tax bill by certificate of error to reflect the Property Tax Appeal Board's 2007 decision plus the 2008 equalization factor of (1.0300) for Fox Township. Nicoletti testified that if an assessment increase is due to an equalization factor, only the factor has to be published in the newspaper and individual notices do not have to be mailed. For the tax year 2009, the board of review reduced the subject's assessment to \$109,330. This reduction was based on the 2007 Property Tax Appeal Board's decision plus the equalization factors for 2008 and 2009.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that no reduction is warranted. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Initially, the Board finds the argument of not receiving a notice of change for the 2008 assessment has no merit. The assessment change for 2008 was due to an equalization factor applied to Fox Township. This finding is pursuant to section 12-10 of the Property Tax Code (35 ILCS 200/12-10).

Section 12-10 of the Property Tax Code (35 ILCS 200/12-10) provides in part:

Publication of assessments; counties of less than 3,000,000. In counties with less than 3,000,000 inhabitants, as soon as the chief county assessment officer has completed the assessment in the county or in the assessment district, he or she shall, in each year of a general assessment, publish for the county or assessment district a complete list of the assessment, by townships if so organized. In years other than years of a general assessment, the chief county assessment officer shall publish a list of property for which assessments have been added or changed since the preceding assessment, together with the amounts of the assessments, except that publication of individual

assessment changes shall not be required if the changes result from equalization by the supervisor of assessments under Section 9-210, or Section 10-200, [emphasis added] in which case the list shall include a general statement indicating that assessments have been changed because of the application of an equalization factor and shall set forth the percentage of increase or decrease represented by the factor. The publication shall be made on or before December 31 of that year, and shall be printed in some public newspaper or newspapers published in the county. In every township or assessment district in which there is published one or more newspapers of general circulation, the list of that township shall be published in one of the newspapers. (35 ILCS 200/12-10)

The Board finds that the chief county assessment officer is not required to mail an individual assessment notice, if the change in assessment is due to an equalization factor in a non general assessment year.

The Board also finds 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, [emphasis added] 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 further finds that the subject property was the subject matter of an appeal for the 2007 tax year in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$100,198. The record further disclosed the subject property is an owner occupied dwelling and the 2007 and 2009 tax years are in the same general assessment period. The record also disclosed that equalization factors of 1.0300 and 1.0594 were applied in Fox Township in 2008 and 2009, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2007 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in an assessment of \$109,334 for the 2009 tax year. Since the board of review did not request an increase, the Property Tax Appeal Board finds that no reduction in the subject's assessment is warranted.

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

J. R.

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: August 23, 2013

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.