



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

APPELLANT: Beth & Michael Spicker  
DOCKET NO.: 09-06305.001-R-1  
PARCEL NO.: 18-13-21-402-027-0000

The parties of record before the Property Tax Appeal Board are Beth & Michael Spicker, the appellants; 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:** \$18,661  
**IMPR.:** \$135,069  
**TOTAL:** \$153,730

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an owner occupied residential property located in Green Garden Township, Will County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board arguing the subject property was inequitably assessed. In support of this claim, the appellants submitted an assessment analysis of four suggested comparables. The appellants' evidence further disclosed 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 08-00394.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision reducing the subject's land assessment to \$18,661 based on the evidence submitted by the parties. The Board also found no reduction in the subject's improvement assessment was warranted based the evidence submitted by the parties. The appellant also submitted a decision issued by the Will County Board of Review pertaining to the subject's 2009 assessment, wherein the board of review lowered the subject's improvement assessment to \$110,000, but the subject's land assessment remained unchanged at \$49,874, for a total assessment of \$159,874.

Based on this evidence, the appellants requested the subject's land assessment be reduced to \$18,661 in accordance with the Property Tax Appeal Board's prior year's decision, but the subject's improvement assessment be kept in place at \$110,000 for the 2009 assessment year, resulting in a total assessment of \$128,661.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$159,874 was disclosed. Based on the Property Tax Appeal Board's prior year's decision, the board of review agreed that the subject property is entitled to a "rollover" pursuant to section 1910.50 of the Illinois Administrative Code. (86 Ill.Admin.Code §1910.50). Therefore, the board of review offered to reduce the subject's assessment to \$153,730.

The appellants were notified of the proposed assessment amount and given thirty (30) days to respond if the offer was not acceptable. The appellants did respond to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds the subject property is an owner occupied residence that was the subject matter of an appeal the prior assessment year under Docket Number 08-00394.001-R-1. In that appeal, the Property Tax Appeal Board rendered decision lowering the assessment of the subject property based on the evidence submitted by the parties. 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 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 (Emphasis Added)**, 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)

Based on this statutory language, the Board finds its 2008 assessment decision shall be carried forward to the subsequent assessment year of the same general assessment period plus annual application of equalization factor. The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the

assessment year in question is in a different general assessment period. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 finding plus the application of any factor applied for equalization, 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

*Mark 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: 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.