



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

APPELLANT: Igor Kourinov
DOCKET NO.: 10-00570.001-R-1
PARCEL NO.: 07-01-28-207-033-0000

The parties of record before the Property Tax Appeal Board are Igor Kourinov, the appellant, 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: \$25,600
IMPR.: \$57,070
TOTAL: \$82,670**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame construction that contains 1,856 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The property is located in Wheatland Township, Plainfield, Will County.

The appellant filed evidence challenging the assessment for the 2010 tax year. The subject property is an owner occupied residence. The Board takes notice that the subject property was the subject matter of appeals before the Property Tax Appeal Board in the 2008 and 2009 years under Docket Numbers 08-01290.001-R-1 and 09-06303.001-R-1.¹ (See 86 Ill.Admin.Code §1910.90(i)) In each of those appeals the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$82,670 based on the evidence submitted by the parties. In the instant appeal the appellant submitted assessment information on four comparable sales to demonstrate the subject property was being overvalued.

¹ The appellant referenced the 2008 appeal on the Residential Appeal form.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$87,684 was disclosed. The board of review submitted an analysis of the appellant's sales and descriptions and assessment information on three comparables sales identified by the township assessor in support of its contention of the correct assessment of the subject property. Based on this evidence the township assessor recommended the subject's assessment be reduced to \$82,670.

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 assessments as established in the prior years' decisions should be carried forward to the 2010 tax year subject only to equalization.

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 Property Tax Appeal Board takes notice that it issued decisions reducing the subject's assessments for the 2008 and 2009 tax years to \$82,670. The Board finds that record indicates that the subject property is an owner occupied dwelling. The Board takes notice that the 2008 and 2009 tax years are within the same general assessment period as tax year 2010. (86 Ill.Admin.Code §1910.90(i); 35 ILCS 200/9-215). The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decisions or that the decisions of the Property Tax Appeal Board for 2008 and 2009 were 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 Board's prior years' decisions 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.

Ronald 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: September 20, 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.