



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

APPELLANT: Lucas & Kristin Kotara  
DOCKET NO.: 10-00734.001-R-1  
PARCEL NO.: 14-12-12-101-034-0000

The parties of record before the Property Tax Appeal Board are Lucas & Kristin Kotara, 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:** \$42,500  
**IMPR:** \$112,640  
**TOTAL:** \$155,140

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a two-story single-family dwelling of brick exterior construction built in 2006 and containing approximately 4,231 square feet of living area.<sup>1</sup> The dwelling features a full unfinished basement, a fireplace, central air conditioning and a four-car garage. The property is located in Manhattan, Manhattan Township, Will County.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal the prior year under Docket No. 09-03799.001-R-1. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the appellant asserted overvaluation of the subject property based on the same appraisal presented in this 2010 appeal. The board of review responded with comparable sales. In that 2009 appeal, the Property Tax Appeal Board reduced the subject's assessment based on the most similar recent sales in the record. Based on data from the township assessor

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<sup>1</sup> The appellants' appraiser reported a dwelling size of 4,231 square feet supported by a detailed schematic drawing whereas the board of review submitted a property record card with a schematic concluding 4,015 square feet of living area.

and the property record card, the subject property appears to be an owner occupied residence.

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.

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. The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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. 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.

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

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 21, 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.