



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

APPELLANT: Frank Biela
DOCKET NO.: 12-01102.001-R-1
PARCEL NO.: 16-05-18-102-014-0000

The parties of record before the Property Tax Appeal Board are Frank Biela, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. in Chicago, 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: \$23,000
IMPR.: \$69,570
TOTAL: \$92,570**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story single-family dwelling of brick and stone exterior construction containing approximately 2,328 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 12,797 square foot site and is located in Lockport, Homer 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 11-00108.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$100,000 based on the evidence submitted by the parties. The appellant submitted the same appraisal report of the subject property for this 2012 appeal with an estimated market value of \$300,000 as of January 1, 2011 to demonstrate the subject was overvalued.

The Board takes notice that 2011 and 2012 are in the same general assessment period in Will County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

Based on this evidence, the appellant requests a reduction in the subject's assessment to reflect the appraisal's value conclusion of \$300,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,779. The subject's assessment reflects a market value of \$378,397 or \$162.54 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Will County of 33.24% as determined by the Illinois Department of Revenue. As part of the board of review's submission, a copy of the subject's property record card revealed the owner to be Frank and Renata J. Biela. Based on these facts, the subject property is an owner-occupied dwelling.

In support of its contention of the correct assessment the board of review submitted a letter from the Homer Township Assessor who outlined ten criticisms of the appellant's appraisal report including the valuation date was January 1, 2011 when it should have been January 1, 2012; that none of the sales comparables were from within the subject's subdivision of Creekside Estates; two of the sales were from neighboring Lockport Township; the assessor contended that a dwelling size adjustment by the appraiser of \$50.00 per square foot was excessive; there were no time adjustments to the sales made by the appraiser; exterior construction types were not adjusted for differences from the subject; comparable #2 in the report was a split-level style dwelling, not a ranch like the subject; for comparable #1 "the buyer was exercising an option to purchase" and comparable #2 was on the market for 1 day.

As Exhibit C, to support the subject's assessment the township assessor submitted a two-page grid analysis with information on four comparable sales located in the subject's subdivision. The analysis includes adjustments to the comparables for differences and concludes a value for the subject of \$384,000 which is greater than the subject's estimated market value based on its assessment. The township assessor requested that the assessment be increased.

Based on the foregoing evidence, however, through Rhonda R. Novak, Clerk of the Board of Review, the board of review requested confirmation of the subject's assessment.

At the request of the Property Tax Appeal Board, the Will County Board of Review confirmed that a 2012 township equalization factor of .9035 was applied in Homer Township to the residential improvement only. (See 86 Ill.Admin.Code §1910.67(k)(3))

As additional evidence, after the issuance of the decision of the Property Tax Appeal Board in Docket No. 11-00108.001-R-1, the appellant's legal counsel filed a letter requesting a "rollover" of the 2011 decision for the pending 2012 assessment appeal. In support of this request, the appellant noted that the subject is owner-occupied property and the 2012 appeal is in the same general assessment period or quadrennial as the 2011 appeal.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-00108.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$100,000 based on the evidence submitted by the parties. In addition, the Property Tax Appeal Board takes judicial notice that the parties have also previously stipulated to a total assessment of \$100,000 in subsequent year Docket No. 13-00202.001-R-1 concerning the subject property.

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. [Emphasis added.]

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) and the fact that 2011 and 2012 are within the same general assessment period in Will County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period or that the subject property sold in an arm's length transaction reflecting a new market value. 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 the equalization factor of .9035 to the residential improvement only.

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.

Chairman

K. L. Ferr

Member

Mark Albino

Member

Jerry White

Member

Acting 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 21, 2015

A. Portol

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.