



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

APPELLANT: Louis Upchurch
DOCKET NO.: 12-04872.001-R-1
PARCEL NO.: 21-14-21-412-044-0000

The parties of record before the Property Tax Appeal Board are Louis Upchurch, the appellant, by attorney Eli R. Johnson of Robert H. Rosenfeld & Associates, LLC 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: \$18,216
IMPR.: \$42,009
TOTAL: \$60,225

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2011 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the subject's 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 two-story single-family dwelling of frame and masonry construction containing 3,276 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage of 564 square feet of building area. The property has a 13,832

square foot site and is located in Monee, Monee 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 11-00095.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$62,500 based on the evidence submitted by the parties. For this 2012 assessment appeal, the appellant relied upon Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) applying to owner-occupied residential real estate mandating that a favorable decision of the Property Tax Appeal Board be carried forward within the years of the quadrennial or general assessment cycle, subject only to equalization, if the property has not been sold or the decision modified upon review. Counsel for the appellant contended that the Monee Township Equalization factor for 2012 was .9052.

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 a reduction in the prior year's decision by a factor of .9052 or a total assessment of \$56,575.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,230. The board of review did not dispute that the subject is an owner-occupied dwelling.

In response to the appeal, the board of review submitted a letter from Sandra Heard, Monee Township Assessor, along with additional documentation. Heard explained that for 2012 the subject's assessment "remained reduced to 62,500 for 2012 based on the 2011 PTAB decision" This statement of the township assessor does not comport with the "Board of Review - Notes on Appeal" filed in this matter asserting a total assessment of \$85,230.

In support of the subject's assessment, Heard on behalf of the board of review also provided three comparable sales that occurred in March 2010 and May 2011 for prices ranging from \$215,00 to \$254,000.

In closing, Heard recommended "no further reduction in the form of a roll over factor to lower the assessment based on the median sales price of similar properties and neighborhood assessment equity." However, at the top of her letter, Heard indicated the 2012 "assessment change" should reflect a total assessment of \$62,500.

Based on the foregoing evidence and 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 .9636 was applied in Monee Township to the residential properties. (See 86 Ill.Admin.Code §1910.67(k)(3))

When given the opportunity to file rebuttal evidence, counsel for the appellant "agreed" to the changed assessment recommended by the Monee Township Assessor reducing the subject's assessment from \$85,230 to \$62,500 (see Heard's letter dated April 29, 2014).

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 11-00095.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$62,500 based on the evidence submitted by the parties.

The record in this appeal reveals that the board of review through its Clerk requested that the 2012 assessment of \$85,230 be sustained. The Monee Township Assessor as no standing before the Property Tax Appeal Board to propose an assessment reduction in this proceeding. Therefore, the Property Tax Appeal Board has not accepted the appellant's "acceptance" of a purported assessment reduction proposed by the township assessor.

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 .9636.

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

Mark Albino

Member

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. Portel

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.