



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

APPELLANTS: Bob & Chris Anderson
DOCKET NO.: 12-00290.001-R-1
PARCEL NO.: 07-01-16-301-007-0000

The parties of record before the Property Tax Appeal Board are Bob & Chris Anderson, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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: \$34,560
IMPR.: \$101,051
TOTAL: \$135,611

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a two-story dwelling of frame exterior construction with 3,552 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, a fireplace and a four-car garage. The property has a 32,640 square foot site and is located in Naperville, Wheatland Township, Will County.

The appellants contend assessment inequity of the land and building as the bases of the appeal. In support of this argument the appellants submitted information on three equity comparables located in the same neighborhood code assigned by the township assessor as the subject property.¹ The comparables have varying degrees of similarity when compared to the subject.

¹ The appellants' grid analysis was void of some pertinent descriptive data, which was provided by the board of review.

The comparables range in size from 3,357 to 4,420 and have improvement assessments that range from \$99,840 to \$120,584 or from \$26.83 to \$29.74 per square foot of living area.²

The comparables submitted by the appellants have lots that range in size from 19,754 to 33,810 square feet of land area and have land assessments of \$34,560 or from \$1.02 to \$1.75 per square foot of land area. The subject property has a land assessment of \$34,560 or \$1.06 per square foot of land area.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessed valuation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,611. The subject property has an improvement assessment of \$101,051 or \$28.45 per square foot of living area and a land assessment of \$34,560 or \$1.06 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables are located in the same neighborhood code as the subject property. One comparable was also utilized by the appellants. The comparables have varying degrees of similarity when compared to the subject. The comparables range in size from 3,357 to 3,477 square feet of living area and have improvement assessments that range from \$99,840 to \$100,933 or from \$29.03 to \$29.74 per square foot of living area.

The comparables submitted by the board of review have lots of 19,251 or 32,200 square feet of land area and have a land assessment of \$34,560 or \$1.07 or \$1.80 per square foot of land area.

The board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted five assessment improvement equity comparables for the Board's consideration. The appellants' comparable #3 is also board of review's comparable #2. The

² The appellants' grid analysis disclosed a different square foot of living area along with a different improvement assessment per square foot for the their comparables. The board of review provided a grid analysis of the appellants' comparables with corrected information. The Property Tax Appeal Board will use the information submitted by the board of review since their grid analysis was not refuted by the appellants.

Board gave less weight to appellants' comparable #2 due to its considerably larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment improvement equity to be appellants' comparables #1 and #3 and the board of review comparables. These comparables are more similar to the subject in location, age, dwelling size, design, exterior construction and features when compared to the subject. These comparables had improvement assessments that ranged from \$99,840 to \$102,233 or from \$26.83 to \$29.74 per square foot of living area. The subject's improvement assessment of \$101,051 or \$28.45 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

The parties submitted five land equity comparables for the Board's consideration. The appellants' comparable #3 is also board of review's comparable #2. These lots are in the same neighborhood as the subject property. These comparables have land assessments of \$34,560, identical to the subject. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis, based on location. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellants offered no market evidence to suggest the site method of valuation was not reasonable or appropriate in this appeal.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman

Member



Member

Acting Member



Member

DISSENTING: _____

CERTIFICATION

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: November 21, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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