



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

APPELLANT: Froylan & Isabel Ortiz  
DOCKET NO.: 12-00300.001-R-1  
PARCEL NO.: 30-07-27-108-007-0000

The parties of record before the Property Tax Appeal Board are Froylan & Isabel Ortiz, the appellants; and the Will County Board of Review.

Based on the facts and exhibits presented, 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: \$5,247  
IMPR.: \$14,702  
TOTAL: \$19,949**

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 one-story dwelling of frame exterior construction with 1,004 square feet of living area. The dwelling was constructed in 1954. Features of the home include a one-car detached garage. The property has a 7,260 square foot site and is located in Joliet, Joliet Township, Will County.

The appellants contend overvaluation and assessment inequity of land and building as the bases of the appeal. The appellants also disclosed that the subject property was purchased June 2010 for a sale price of \$25,125 or \$25.02 per square foot of living area including land.

In support of these arguments the appellants submitted information on three comparable sales located within one block of the subject property. The comparables have varying degrees of similarity when compared to the subject. The comparables have sites that range from 6,820 to 7,260 per square foot of land area. The dwellings range in size from 816 to 1,025 per square foot of living area. The comparables sold in June and August 2010 for prices that range from \$27,789 to \$32,000 or from \$27.11 to \$37.04 per square foot of living area, land included.

The comparables have improvement assessments that range from \$5,890 to \$14,454 or from \$5.75 to \$17.71 per square foot of living area. The comparables have land assessments that range from \$4,356 to \$4,900 or from \$.61 to \$.71 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,949. The subject's assessment reflects a market value of \$60,015 or \$59.78 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. The subject has an improvement assessment of \$14,702 or \$14.64 per square foot of living area. The subject has a land assessment of \$5,247 or \$.72 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same neighborhood as the subject property. The comparables have varying degrees of similarity when compared to the subject. The comparables have sites that range from 6,534 to 14,375 square feet of land area. The dwellings range in size from 816 to 1,024 square feet of living area. The comparables sold from April 2010 to December 2012 for prices that range from \$41,500 to \$68,000 or from \$48.03 to \$79.66 per square foot of living area, land included.

The comparables have improvement assessments that range from \$13,415 to \$15,939 or from \$15.53 to \$19.01 per square foot of living area. The comparables have land assessments that range from \$4,653 to \$5,940 or from \$.33 to \$.72 per square foot of land area.

### Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 seven comparable sales and the sale of the subject property for the Board's consideration. The Board gave less weight to the appellants' sale and comparable sales along with board of review comparable sales #2 and #3 as these sales occurred from April to August 2010, which are dated and less indicative of fair market value as of the subject's January 1, 2012 assessment date. The Board finds the best evidence of market value to be board of review comparable sales #1 and #4. These most similar comparables sold for prices of \$53,000 and \$41,500 or \$64.95 or \$48.03 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$60,015 or \$59.78 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The appellants also asserted 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 seven assessment improvement equity comparables for the Board's consideration. The Board finds the best evidence of assessment improvement equity to be both parties' comparables. These comparables are similar to the subject in location, age, size, style and features when compared to the subject. These comparables had improvement assessments that ranged from \$5,890 to \$15,939 or from \$5.75 to \$19.01 per square foot of living area. The subject's improvement assessment of \$14,702 or \$14.64 per square foot of living area falls within the range established by the 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 Board finds the record contains seven land equity comparables submitted by the parties in support of their respective positions. The Board gave less weight to the board of review comparables #1 and #3 because these lots are considerably larger than the subject property. The Board finds the most similar comparables are the appellants' comparables and board of review comparables #2 and #4. The comparables have lots that range in size from 6,534 to 8,276 square feet of land area and have land assessments ranging from \$4,356 to \$5,544 or from \$.61 to \$.72 per square foot of land area. The subject's land assessment of \$5,247 or \$.72 per square foot of land area falls within the range established by the most similar 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 land was inequitably assessed

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the

basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment is warranted.

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.

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Chairman

*K. L. Fan*

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Member

*Klaus Albrecht*

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Member

*Jerry White*

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Member

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Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: December 18, 2015

*A. Proctor*

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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.