



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

APPELLANT: Andrzej Krozel  
DOCKET NO.: 12-00423.001-R-1  
PARCEL NO.: 12-02-07-302-025-0000

The parties of record before the Property Tax Appeal Board are Andrzej Krozel, the appellant; 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:** \$11,800  
**IMPR.:** \$50,400  
**TOTAL:** \$62,200

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 consists of a split-level dwelling of brick and frame exterior construction that has 1,700 square feet of living area. The subject is described as a Randolph model dwelling. The dwelling was built in 1990. Features include a partial unfinished basement, central air conditioning, an enclosed frame porch and a two-car attached garage. The dwelling is situated on a 9,708 square foot site. The subject property is located in DuPage Township, Will County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted two assessment comparables located within 1 block of the subject. The comparables back to a forest preserve. The comparables consist of split-level Randolph model dwellings of brick and frame exterior construction that were 18 years old. The dwellings do not have a basement. Features include central air conditioning and a two-car

garage. Comparable #2 has two fireplaces. The appellant argued both comparables had additions constructed in 2009, which the assessor describes as enclosed porches. Additionally, comparable #1 had another addition constructed over its garage that was finished in December 2012. The appellant submitted photographs of the subject and comparables to support these claims. The dwellings were reported to contain 1,700 square feet of living area "plus addition." The comparables have improvement assessments of \$49,300 and \$57,500 or \$29.00 and \$33.82 per square foot of living area based on the dwellings having 1,700 square feet of living area.

The appellant also submitted historical market evidence comprised of ten paired sales to demonstrate that similar homes with crawl space foundations sold for equivalent or higher prices than homes with partial unfinished basements. (Group Exhibit B). The sales occurred from November 1992 August 2006. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$62,200. The subject property has an improvement assessment of \$50,400 or \$29.64 per square foot of living area.

In support of its assessment, the board of review submitted a letter addressing the appeal and limited information on seven comparables located in the subject's subdivision. The comparables are Randolph model dwellings like the subject. At the hearing, the board of review submitted a grid analysis for three of the seven comparables without objection. The board of review requested the Board not consider the other four comparables that lacked adequate descriptive information. The three comparables consist of split-level dwellings of frame construction that were 22 years old. The comparables have partial unfinished basements, central air conditioning and two-car attached garages. The dwellings contain 1,700 square feet of living area and have improvement assessments of \$50,400 or \$29.64 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued 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 appellant did not meet this burden of proof.

The parties presented five assessment comparables for the Board's consideration. Both parties' comparables were similar to the subject in location, design, age and most features, but two comparables had additions of an unknown size. These comparables have improvement assessments that ranged from \$49,300 to \$57,500 or from \$29.00 to \$33.82 per square foot of living area using 1,700 square feet of living area. The subject property has an improvement assessment of \$50,400 or \$29.64 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any

necessary adjustments to the comparables for differences to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

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 are not assessed at identical levels, even though two comparables had additions, 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 appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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



Member



Member

Member



Acting 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: December 23, 2016



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.