



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

APPELLANT: Adam Pehas
DOCKET NO.: 13-00239.001-R-1
PARCEL NO.: 16-05-31-306-008-0000

The parties of record before the Property Tax Appeal Board are Adam Pehas, the appellant, 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, 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: \$25,421
IMPR: \$92,705
TOTAL: \$118,126

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 2013 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 brick and frame construction with 2,959 square feet of living area.¹

¹ The appellant reported a dwelling size of 3,003 square feet, but provided no documentation to support this assertion. The assessing officials reported a dwelling size of 2,959 square feet and provided a copy of the subject's property record card and a schematic drawing to support the assertion.

The dwelling was constructed in 2009. Features of the home include an unfinished basement, central air conditioning and a 704 square foot garage. The property has a 7,352 square foot site and is located in Lockport, Homer Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables located on the same street as the subject property. The comparable dwellings were 10 or 11 years old and range in size from 2,397 to 2,423 square feet of living area. Each comparable has central air conditioning and a garage of either 429 or 539 square feet of building area. Two of the comparables has a fireplace. These properties have improvement assessments ranging from \$62,776 to \$63,871 or from \$26.19 to \$26.64 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$79,639 or \$26.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Final Decision disclosing the total assessment for the subject of \$118,126. The subject property has an improvement assessment of \$92,705 or \$31.33 per square foot of living area.

In rebuttal, the board of review submitted a two-page memorandum and data gathered by Karen Szykowski, Homer Township Assessor, and Dale Butalla, Chief Deputy Assessor. The township assessing officials contend that the appellant's comparables are located outside the subject's subdivision in an inferior subdivision despite being on the same street as the subject. Each comparable is also 100% vinyl as compared to the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six equity comparables of two-story dwellings in the subject's subdivision. (Exhibit D) The comparables are of brick and frame construction and were built between 2009 and 2012. The homes range in size from 2,555 to 3,141 square feet of living area with unfinished basements, three of which are walk-out style. Each comparable has central air conditioning and five have a fireplace. The properties have garages ranging in size from 486 to 901 square feet of building area. The properties have improvement assessments ranging from \$83,076 to \$98,229 or from \$31.27 to \$32.52 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparable properties which are older and substantially smaller than the subject which makes them dissimilar to the subject for comparison.

The Board finds the best evidence of assessment equity to be the board of review equity comparables which are similar in age, size and other features to the subject property. These comparables had improvement assessments that ranged from \$83,076 to \$98,229 or from \$31.27 to \$32.52 per square foot of living area. The subject's improvement assessment of \$92,705 or \$31.33 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 appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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 taxation 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 appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

Chairman

K. L. Fan

Member

Klaus Albrecht

Member

Jerry White

Member

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: November 20, 2015

A. Proctor

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.