



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

APPELLANT: Diane Chika  
DOCKET NO.: 14-00216.001-R-1  
PARCEL NO.: 12-02-18-204-001-0000

The parties of record before the Property Tax Appeal Board are Diane Chika, 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 **An Increase** 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:** \$12,700  
**IMPR.:** \$65,800  
**TOTAL:** \$78,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant appealed 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 2014 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 dwelling of frame construction with 2,417 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full unfinished basement, central air conditioning and an attached garage with 400 square feet of building area. The property has a 9,182 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of frame construction each with 2,417 square feet of living area. The dwellings ranged in age from 25 to 27 years old. Each comparable has a full basement, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The comparables have improvement assessments ranging from \$50,605 to

\$59,200 or from \$20.94 to \$24.49 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$50,605.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,100. The subject property has an improvement assessment of \$66,200 or \$27.39 per square foot of living area.

The board of review submitted a written statement from the Will County Supervisor of Assessments/Clerk of the Board of Review asserting the subject property is an owner occupied dwelling. The supervisor of assessments also noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket No. 11-03382.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$78,500. The supervisor of assessments explained that the quadrennial assessment period for the property was tax years 2011, 2012, 2013 and 2014. She also explained that an equalization factor of 1.00 was applied for each year from 2012 through 2014. She argued that for tax year 2014 the assessment of the subject property should be increased to \$78,500 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

### **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 Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), an increase in the assessment of the subject property is justified.

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 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.

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2011 tax year under Docket No. 11-03382.001-R-1 in which a decision was issued reducing the subject's assessment to \$78,500. The record further disclosed the subject property is an owner occupied dwelling; that 2011, 2012,

2013 and 2014 tax years are in the same general assessment period; and an equalization factor of 1.00 was applied in DuPage Township for tax years 2012, 2013 and 2014. Furthermore, the decision of the Property Tax Appeal Board for the 2011 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds that the assessment as established by its decision for the 2011 tax year of \$78,500 should be carried forward to the 2014 tax year subject only to the equalization factors applied in 2012, 2013 and 2014. For these reasons the Property Tax Appeal Board finds that an increase in the subject's assessment to \$78,500 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. 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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