



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

APPELLANT: Robert Schoppen
DOCKET NO.: 14-00360.001-R-1
PARCEL NO.: 21-14-12-305-005-0000

The parties of record before the Property Tax Appeal Board are Robert Schoppen, 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 **A Reduction** 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: \$1,671
IMPR.: \$11,430
TOTAL: \$13,101

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 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 consists of a one-story residential condominium unit in a building of masonry exterior construction which was built in 1974. The unit contains 1,016 square feet of living area. Features include central air conditioning. The property has a 45,374 square foot site and is located in University Park, Monee Township, Will County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on four equity comparables located within a block of the subject property. The comparable units are similar in age to the subject, contain either 865 or 1,276 square feet of living area and feature central air conditioning. The comparables have improvement assessments of \$10,362 and \$13,752 or for \$10.78 and \$11.99 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$10,952 or \$10.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,898. The subject property has an improvement assessment of \$13,227 or \$13.02 per square foot of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables that were identical to the subject in age, dwelling size and air conditioning feature. Each comparable has an additional deck or porch/patio that were not features of the subject dwelling. The comparables each have improvement assessments of \$14,898 or \$13.02 per square foot of living area.

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

In written rebuttal, the appellant noted comments with the assessor's data indicating that the appellant's comparable properties need to be reassessed for tax year 2015 to \$13.80 per square foot of living area. The appellant also contended that each of his comparables, although differing in size from the subject, are each located within the subject's building.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables which are identical to the subject property and present identical assessments as that of the subject because the township assessor reported that "the assessment per square foot for the smaller and the larger units will require adjustments for quad year 2015" due to when compared to the subject unit of 1,016 square feet "are not in line and should be assessed higher than currently assessed.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables had improvement assessments of \$10.78 or \$11.99 per square foot of living area. The subject's improvement assessment of \$13.02 per square foot of living area falls above the best comparables in this record even though the subject falls between these comparables in its dwelling size. On this record, the Board finds that the subject's improvement assessment should likewise fall between these comparables located in the same building as the subject condominium unit. Based on this record the Board finds the appellant did demonstrate with clear

and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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: September 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.