



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

APPELLANT: Michael Piraino  
DOCKET NO.: 14-00847.001-R-1  
PARCEL NO.: 12-02-09-108-018-0000

The parties of record before the Property Tax Appeal Board are Michael Piraino, the appellant, by attorney Katherine Amari O'Dell of Amari & Locallo, in Chicago; 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:** \$26,400  
**IMPR.:** \$72,900  
**TOTAL:** \$99,300

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 two-story dwelling of frame exterior construction that has 3,068 square feet of living area. The dwelling was built in 2003. Features include an unfinished lookout basement, central air conditioning, a fireplace and a 669 square foot garage. The dwelling is situated on a 10,310 square foot site. The subject property is located in DuPage Township, Will County, Illinois.

The appellant argued the subject property was overvalued and inequitably assessed. In support of these claims, the appellant submitted information showing the subject property sold in March 2012 for \$275,000. The appellant submitted the settlement statement associated with the sale of the subject property. The appellant also submitted three comparables located in close proximity to the subject property. The comparables consist of two-story dwellings of frame or frame and masonry exterior construction that are 11 to 13 years old. Features had varying degrees of

similarity when compared to the subject. The dwellings contain 3,399 or 3,454 square feet of living area. The comparables have improvement assessments ranging from \$54,400 to \$68,700 or from \$15.75 to \$19.88 per square foot of living area. 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 \$99,300. The subject's assessment reflects an estimated market value of \$298,826 or \$97.40 per square foot of living area including land when applying Will County's 2014 three-year average median level of assessment of 33.23%. The subject property has an improvement assessment of \$72,900 or \$23.76 per square foot of living area.

In support of its assessment, the board of review submitted three assessment comparables and three comparable sales. The comparable sales consist of two-story dwellings that were built from 2002 to 2004. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,737 to 3,454 square feet of living area and have sites that range in size from 9,825 to 12,743 square feet of land area. The comparables sold from June 2013 to November 2014 for prices ranging from \$290,000 to \$343,000 or from \$94.09 to \$105.96 per square foot of living area including land.

The equity comparables consist of two-story dwellings that were built from 2003 to 2004. Features had varying degrees of similarity when compared to the subject. Each of the dwellings had 3,068 square feet of living area. The comparables have improvement assessments ranging from \$69,600 to \$76,300 or from \$22.69 to \$24.87 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 appellant contends 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 appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

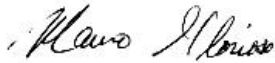
The Board gave less weight to the subject's March 2012 sale price. The Board finds the sale occurred 21 months prior to the subject's January 1, 2014 assessment date. The Board finds the subject's sale is dated and less indicative of market value as of the assessment date. The Board finds the comparable sales identified by the board of review are better indicators of the subject's market value. These comparables are generally similar when compared to the subject in location, land area, design, age, dwelling size and features and sold more proximate in time to the subject's assessment date. These comparables sold from June 2013 to November 2014 for prices ranging from \$290,000 to \$343,000 or from \$94.09 to \$105.96 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$298,826 or \$97.40 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in the record. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer alternatively 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 submitted six assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due larger dwelling size when compared to the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments that ranged from \$69,600 to \$76,300 or from \$22.69 to \$24.87 per square foot of living area. The subject property has an improvement assessment of \$72,900 or \$23.76 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. Therefore, the Board finds no reduction in the subject's improvement assessment is 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 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, 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.

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: November 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.