



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

APPELLANT: Michael Lukis
DOCKET NO.: 15-00241.001-R-2
PARCEL NO.: 15-08-13-101-007-0000

The parties of record before the Property Tax Appeal Board are Michael Lukis, 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: \$90,143
IMPR.: \$254,857
TOTAL: \$345,000

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 2015 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 masonry exterior construction with 5,548 square feet of living area. The dwelling was constructed in 2007. Features of the home include a finished basement, central air conditioning, three fireplaces and a 1,445 square foot garage. The property has a 1.3-acre dwelling site and is located in Mokena, New Lenox Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within .36 of a mile from the subject property. Four of the comparables were improved with two-story dwellings that had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 4,675 to 9,086 square feet of living area and have improvement assessments ranging from \$155,606 to \$310,677 or from \$29.80 to \$34.19 per square foot of

living area. The comparables had sites ranging in size from .54 to 1.1 acres. The land assessments ranged from \$41,207 to \$58,328 or from \$41,207 to \$102,085 per acre.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$345,000. The subject property has an improvement assessment of \$254,857 or \$45.94 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within two blocks from the subject property. The comparables had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 5,320 to 5,832 square feet of living area and have improvement assessments ranging from \$247,429 to \$278,323 or from \$42.43 to \$51.17 per square foot of living area. The comparables had sites ranging in size from .53 to 1.01 acres with land assessments ranging from \$56,147 to \$90,452 or from \$55,591 to \$134,124 per acre. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review also submitted a statement from the township assessor asserting that the subject has a quality grade of AA and all the appellant's comparables have a quality grade of A.

The appellant submitted a rebuttal brief critiquing the board of review submission.

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.

With respect to the improvement assessment, the parties submitted information on a total of eight suggested equity comparables that were improved with dwellings for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #3 due to their difference in dwelling size when compared to the subject property. The Board finds the appellant's comparable 4 and the board of review's comparables are similar when compared to the subject in location, age, dwelling size, design and features. These comparables had improvement assessments that ranged from \$33.36 to \$51.17 per square foot of living area. The subject's improvement assessment of \$45.94 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.

With respect to the land assessment, the parties submitted information on nine comparables with sites ranging in size from .53 to 1.13 acres. The land assessments ranged from \$41,207 to \$90,452 or from \$41,207 to \$134,124 per acre. The subject site has 1.3 acres with a land assessment of \$90,143 or \$69,341 per acre, which is within the range established by the

comparables on a per acre basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject site was 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

Acting 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: June 23, 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 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.