



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

APPELLANT: Stephen Poku  
DOCKET NO.: 15-00483.001-R-1  
PARCEL NO.: 21-14-21-412-042-0000

The parties of record before the Property Tax Appeal Board are Stephen Poku, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$13,945  
**IMPR.:** \$58,247  
**TOTAL:** \$72,192

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 consists of a two-story dwelling of frame and masonry construction with 2,654 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 464 square foot garage. The property has a 12,173 square foot site and is located in Monee, Monee Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the subject's subdivision and within a block of the subject property. The comparables consist of two-story frame and masonry dwellings that were 8 or 9 years old. The homes range in size from 3,140 to 3,276 square feet of living area and feature basements, central air conditioning and

garages ranging in size from 530<sup>1</sup> to 577 square feet of building area. The comparables have improvement assessments ranging from \$56,117 to \$60,136 or from \$17.75 to \$18.36 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$47,754 or \$17.99 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 \$72,192. The subject property has an improvement assessment of \$58,247 or \$21.95 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data gathered by Sandra Heard, the Monee Township Assessor. The assessor noted appellant's comparables #1 and #3 have "assessment adjustments from previous stipulations were not readjusted the following year in error." After readjusting these assessments, the assessor asserted the properties "median will better reflect the value of the subject considering the differences in size."

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the subject's neighborhood. The comparables consist of a part two-story and part one-story and two, two-story frame and masonry dwellings that were 8 or 9 years old. The homes range in size from 2,639 to 2,700 square feet of living area and feature unfinished basements, central air conditioning, a fireplace and a garage of either 494 or 723 square feet of building area. The comparables have improvement assessments ranging from \$58,200 to \$60,298 or from \$21.99 to \$22.33 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 six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables which consist of slightly larger dwellings when compared to the subject dwelling.

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<sup>1</sup> The appellant reported a 90 square foot garage, but the underlying internet based property record card reveals a schematic depicting a 530 square foot garage for comparable #1.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables have varying degrees of similarity to the subject in age, design, dwelling size and/or garage size. These comparables had improvement assessments that ranged from \$21.99 to \$22.33 per square foot of living area. The subject's improvement assessment of \$21.95 per square foot of living area falls below the range established by the best comparables in this record and appears to be well-supported when giving due consideration to adjustments to these best comparables for differences from the subject. 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.

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.



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Chairman



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Member



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Member

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Acting Member



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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: August 18, 2017



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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.