



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

APPELLANT: Keith Mathis  
DOCKET NO.: 15-00487.001-R-1  
PARCEL NO.: 21-14-21-410-012-0000

The parties of record before the Property Tax Appeal Board are Keith Mathis, 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.:** \$57,473  
**TOTAL:** \$71,418

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 single family dwelling of frame and masonry construction with 2,682 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, one fireplace and a two-car attached garage with 509 square feet of building area. The property is located in Monee, Monee 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 three equity comparables. The comparables are improved with two-story dwellings of frame and masonry construction that range in size from 2,883 to 3,241 square feet of living area. The homes were constructed in 2006 and 2007. Each property has a full basement, central air conditioning, a fireplace and attached garages ranging in size from 530 to 730 square feet of building area.

These properties had improvement assessments ranging from \$34,474 to \$57,521 or from \$11.96 to \$17.87 per square foot of living area. The appellant's counsel indicated the comparables had an average improvement assessment of \$15.86 per square foot of living area. Applying the average square foot improvement assessment of the comparables the appellant requested the subject's improvement assessment be reduced to \$42,536.

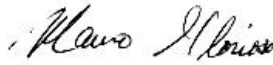
The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,418. The subject property has an improvement assessment of \$57,473 or \$21.43 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the subject's neighborhood that are improved with two-story dwellings of frame and masonry construction that range in size from 2,652 to 2,700 square feet of living area. The dwellings were 8 or 9 years old. Each home has a basement, central air conditioning, one fireplace and a garage ranging in size from 464 to 494 square feet of building area. Their improvement assessments ranged from \$58,247 to \$60,298 or from \$21.75 to \$22.33 per square foot of living area.

### **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 six comparables that were similar to the subject in location, style and features. The Board finds, however, the comparables provided by the board of review were more similar to the subject property in size than were the properties provided by the appellant. The board or review comparables had improvement assessments that ranged from \$21.75 to \$22.33 per square foot of living area. The subject's improvement assessment of \$21.43 per square foot of living area falls below 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.

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

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: \_\_\_\_\_

April 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 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.