



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

APPELLANT: Andrzej Krozel
DOCKET NO.: 15-00510.001-R-1
PARCEL NO.: 12-02-07-302-025-0000

The parties of record before the Property Tax Appeal Board are Andrzej Krozel, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$12,000
IMPR.: \$51,400
TOTAL: \$63,400

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 split-level style single family dwelling with 1,700 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement and an attached garage with 385 square feet of building area. The property has a 9,708 square foot site and is located in Bolingbrook, DuPage 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 four equity comparables improved with split-level style single family dwellings each with 1,900 square feet of living area. Each dwelling was constructed in 1993. Each of the comparables has a partial basement and a 360 square foot garage. These properties have improvement assessments of \$54,200 and \$54,700 or \$28.52 and \$28.78 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$48,705.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,400. The subject property has an improvement assessment of \$51,400 or \$30.24 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 improved with split-level style dwellings each with 1,700 square feet of living area and described as being the same model as the subject dwelling. The dwellings were constructed in 1992 and 1993. Each comparable has a basement and a garage with 385 square feet of building area. Each of the comparables has an improvement assessment of \$51,400 or \$30.24 per square foot of living area.

In rebuttal the board of review asserted that each of the appellant's comparables was a different model than the subject property. It explained that each of the appellant's comparables was larger than the subject dwelling and have lower improvement assessments on a square foot basis due to differences in size.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review comparables were improved with dwellings of the same model and size as the subject dwelling. Each of the board of review comparables has an improvement assessment of \$51,400 or \$30.24 per square foot of living area. The subject's improvement assessment of \$51,400 or \$30.24 per square foot of living area is equivalent to the assessment of the most similar properties. The Board gives less weight to the appellant's comparables due to differences from the subject dwelling in size. 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 the assessment of the subject property as established by the board of review is correct.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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: November 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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