



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

APPELLANT: James Gribble  
DOCKET NO.: 15-00512.001-R-1  
PARCEL NO.: 07-01-19-201-002-0000

The parties of record before the Property Tax Appeal Board are James Gribble, 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:** \$17,190  
**IMPR.:** \$67,120  
**TOTAL:** \$84,310

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 split-level style single family dwelling of frame construction with 1,332 square feet of living area. The dwelling was constructed in 1989. Features of the home include a 1,224 square foot basement that is partially finished with 648 square feet of living area, central air conditioning, one fireplace, two attached garages with a combined 1,311 square feet of building area and an in-ground swimming pool. The property is located in Plainfield, Wheatland 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 two split-level dwellings and two ranch-style dwellings that range in size from 2,212 to 2,447 square feet of living area. The dwellings were constructed from 1982 to 1996. Each comparable is described as having a basement, central air conditioning and a garage

ranging in size from 410 to 1,067 square feet of building area. Three comparables have fireplaces. These comparables have improvement assessments ranging from \$70,576 to \$104,814 or from \$31.90 to \$44.16 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$50,855 or \$38.18 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 \$84,310. The subject property has an improvement assessment of \$67,120 or \$50.39 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a statement from the Wheatland Township Assessor's Office asserting that while the subject dwelling is smaller than the comparables used by the appellant, the subject has an in-ground swimming pool as well as a surrounding concrete patio. The assessor's office also noted that the subject property has a larger garage and a finished basement whereas the comparables do not. The assessor's office also indicated that appellant's comparable #2 is not located in the same subdivision and has an 11,868 square foot barn with an assessment of \$22,747, which should not be considered in the square foot value of the improvement. It was also noted that appellant's comparables #3 and #4 are ranch style homes differing from the subject in style. The assessor's office further contends that comparable #1 is closest in style and in the same subdivision. The assessor's office explained; however, the subject's amenities are driving up its value in that its garage is double the size of the garage for appellant's comparable #1, the subject has a finished basement, and an in-ground swimming pool and patio. The board of review also provided a grid analysis of the subject property and the comparables provided by the appellant.

Included with the board of review submission were copies of the valuation worksheets from the Wheatland Township Assessor's Office for the subject property and each of the comparables used by the appellant.

### **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 record contains information on four comparables provided by the appellant to support the assessment inequity argument. The comparables provided by the appellant were not similar to the subject dwelling in size and two comparables were not similar to the subject dwelling in style. Nevertheless, in reviewing the valuation worksheets, the comparable dwellings were valued from \$64.64 to \$92.37 per square foot of total living area. The subject dwelling was valued at \$87.96 per square foot of total living area, which is within the range established by the comparables on a square foot basis and justified considering differences in size and/or style. The

valuation worksheets also disclosed the subject property had a value for the garage area that exceeded the value attributed to the garages of the comparables that ranged from \$6,186 to \$24,439; had an additional value of \$8,508 for the finished basement area the comparables do not have; had an additional value of \$6,300 for the in-ground swimming pool the comparables do not have; and had an additional value of \$17,688 for the open concrete slab area surrounding the swimming pool that the comparables do not have. In summary, the comparables have improvement assessments that ranged from \$70,576 to \$104,814 or from \$31.90 to \$44.16 per square foot of living area. The subject's improvement assessment of \$67,120 or \$50.39 per square foot of living area falls below the overall range of the improvement assessments but above the range established by the comparables on a square foot basis, which is justified considering the subject's dwelling size and superior amenities in contrast to the comparable properties. 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. 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James Gribble, by attorney:  
Brian S. Maher  
Weis, DuBrock, Doody & Maher  
1 North LaSalle Street  
Suite 1500  
Chicago, IL 60602-3992

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432