



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

APPELLANT: Diane & John Chika
DOCKET NO.: 15-00573.001-R-1
PARCEL NO.: 12-02-18-204-001-0000

The parties of record before the Property Tax Appeal Board are Diane and John Chika, the appellants; 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: \$11,900
IMPR.: \$61,600
TOTAL: \$73,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 frame construction with 2,417 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full basement, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The property has a 9,182 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with two-story dwellings of the same model as the subject property. Each comparable has 2,417 square feet of living area, a full basement, central air conditioning, one fireplace and an attached garage with 400 square feet of building area. The dwellings were constructed in 1988 and 1989. The appellants indicated the comparables were located within two blocks of the subject property. The comparables have improvement assessments ranging from \$58,900 to \$59,400 or from

\$24.36 to \$24.57 per square foot of living area. Each of the comparables has a land assessment of \$10,600. The appellants requested the subject's assessment be reduced to \$69,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,500. The subject property has a land assessment of \$11,900 and an improvement assessment of \$61,600 or \$25.49 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 two-story dwellings each with 2,417 square feet of living area. Each of the dwellings was identified as being the same model as the subject dwelling and were constructed from 1986 to 1988. The properties are located in the same subdivision as the subject property from 237 feet to 569 feet from the subject property. Each comparable is described as having a full basement and a 400 square foot garage. Each of these comparables has an improvement assessment of \$66,100 or \$27.35 per square foot of living area. The comparables have land assessments ranging from \$11,900 to \$12,700.

The board of review submitted a statement from the township assessor asserting that the appellants' chart had the incorrect assessment for the subject property and that the appellants chose comparables from a different neighborhood. The assessor also indicated that the Property Tax Appeal Board had issued a decision reducing the subject's assessment in 2014 to \$73,500, but provided no documentation to support this statement.¹ The township assessor asserted the 2015 assessment for the subject property should be \$78,100, but contends the assessment should remain at the Property Tax Appeal Board number for 2015.

The board of review requested no change be made to the subject's assessment.

In response the appellants contend that the subject's assessment they listed was accurate.² The appellants also contend the comparables they selected were all located in the same subdivision as the subject property.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparables submitted by the parties in support of their respective positions. The comparables were all located in the same subdivision as the subject dwelling and

¹ The Property Tax Appeal Board has no record of issuing a decision for the 2014 tax year reducing the subject's assessment to \$73,500 as referenced by the assessor.

² The Board finds the appellants did list the incorrect assessment for the subject property in Section V – Comparable Sales/Assessment Grid Analysis on the appeal form.

were improved with the same model home as the subject dwelling. Each comparable was improved with a two-story dwelling containing 2,417 square feet of living area and was constructed from 1986 to 1989. Each home has similar features as the subject property. These comparables have improvement assessments that range from \$58,900 to \$66,100 or from \$24.36 to \$27.35 per square foot of living area. The subject's improvement assessment of \$61,600 or \$25.49 per square foot of living area falls within the range established by the comparables in this record.

These same comparables have land assessments ranging from \$10,660 to \$12,700. The subject property has a land assessment of \$11,900, which is within the range established by the comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

Based on this record the Board finds the appellants 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

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