



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

APPELLANT: Lisa Zielke
DOCKET NO.: 15-00577.001-R-1
PARCEL NO.: 16-05-35-402-019-0000

The parties of record before the Property Tax Appeal Board are Lisa Zielke, the appellant, by attorney Michael Griffin 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: \$26,651
IMPR.: \$133,102
TOTAL: \$159,753

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 two-story dwelling of brick construction with 3,442 square feet of living area. The dwelling was constructed in 2003. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 947 square feet of building area. The property also has a swimming pool and pool deck.¹ The property has a 40,623 square foot site and is located in Lockport, Homer 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-story dwellings that ranged in size from 3,274 to 3,855 square

¹ Although the subject property is described by the township assessor as having an in-ground swimming pool, a photograph of the subject property appears to depict an above-ground swimming pool with a pool deck and the sketch of the subject property submitted by the board of review appears to label the pool as an above ground pool ("A.G. pool").

feet of living area. The dwellings were constructed from 2001 to 2004. Each comparable has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 591 to 959 square feet of building area. The comparables were located in the same subdivision as the subject property. The comparables have total assessments ranging from \$148,164 to \$162,868 and improvement assessments ranging from \$121,513 to \$136,217 or from \$35.34 to \$37.11 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$125,864.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,753. The subject property has an improvement assessment of \$133,102 or \$38.67 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables improved with two-story dwellings of brick, brick and stone, brick and stucco or brick, cedar siding and stone exterior construction that range in size from 3,421 to 3,692 square feet of living area. The dwellings were constructed from 2001 to 2005. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 885 to 1,367 square feet of building area. Each of the comparables has an in-ground swimming pool and two comparables each have a pool house. The comparables are located in the same subdivision as the subject property. These properties have total assessments ranging from \$163,681 to \$173,595 and improvement assessments ranging from \$137,030 to \$146,944 or from \$38.63 to \$42.95 per square foot of living area.

The board of review requested no change be made to 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 record contains ten comparables submitted by the parties to support their respective positions. The comparables were similar to the subject property in location. The comparables were improved with two-story dwellings that were similar to the subject in age, size and features with the exception none of the appellant's comparables has a swimming pool or pool decking. These comparables have total assessments ranging from \$148,164 to \$173,595 while the subject property has a total assessment of \$159,753, which is within the range established by the comparables. The comparables have improvement assessments that range from \$121,513 to \$146,944 or from \$35.34 to \$42.95 per square foot of living area. The subject's improvement assessment of \$133,102 or \$38.67 per square foot of living area falls 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 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

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