



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

APPELLANT: Rebecca J. Rolnik  
DOCKET NO.: 15-00578.001-R-1  
PARCEL NO.: 06-03-21-201-014-0000

The parties of record before the Property Tax Appeal Board are Rebecca J. Rolnik, 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:** \$19,759  
**IMPR.:** \$75,654  
**TOTAL:** \$95,413

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 part two-story and part one-story single family dwelling with 2,636 square feet of living area. The dwelling was constructed in 1995 and is approximately 20 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 506 square feet of building area. The property has an 11,983 square foot site and is located in Plainfield, Plainfield 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 eight equity comparables improved with two, two-story dwellings and six part two-story and part one-story dwellings that ranged in size from 2,176 to 3,468 square feet of living area. The dwellings were built in 1995 and 1996. Each comparable has central air conditioning, seven comparables each have one fireplace, six comparables have garages ranging in size from 440 to 842 square feet of

building area, and one comparable has an attached garage and a detached garage with 990 and 1,224 square feet of building area, respectively. Four comparables are described as having basements. These properties have improvement assessments ranging from \$49,844 to \$90,783 or from \$22.91 to \$27.55 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,413. The subject property has an improvement assessment of \$75,654 or \$28.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information from the township assessor on seven equity comparables improved with two, two-story dwellings and five, part two-story and part one-story dwellings that range in size from 2,510 to 2,838 square feet of living area. The dwellings ranged in age from 17 to 20 years old. Each comparable has a full unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 441 to 768 square feet of building area. These properties have improvement assessments ranging from \$72,364 to \$84,205 or from \$28.83 to \$30.71 per square foot of living area.

The assessor provided as statement disclosing that one of the appellant's comparables (parcel number (PIN) 06-03-21-400-014) was not located in the subject's subdivision but on a five-acre farm and should be given little weight. The assessor stated the remaining comparables submitted by the parties were located in the subject's subdivision. The assessor also asserted that land in the subdivision was assessed using the site value approach with each lot in the subdivision having the same value.

The board of review requested no change in 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 fifteen comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable identified by PIN 06-03-21-400-014 as this property was not located in the subject's subdivision and is improved with a dwelling much smaller than the subject property. The Board finds the remaining comparables have varying degrees of similarity to the subject property. These comparables have improvement assessments that range from \$25.81 to \$30.71 per square foot of living area. The subject's improvement assessment of \$28.70 per square foot of living area falls within 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. 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

Rebecca J. Rolnik, by attorney:  
Michael Griffin  
Attorney at Law  
PO Box 101082  
Chicago, IL 60610

COUNTY

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