



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

APPELLANT: Laura Michals
DOCKET NO.: 15-00580.001-R-1
PARCEL NO.: 12-02-04-206-030-0000

The parties of record before the Property Tax Appeal Board are Laura Michals, the appellant, by Michael Griffin, Attorney at Law, 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 **A Reduction** 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: \$16,200
IMPR.: \$84,800
TOTAL: \$101,000

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 part two-story and part one-story dwelling of aluminum siding exterior construction with 2,244 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement,¹ central air conditioning, a fireplace and a 534 square foot garage. The property has a 9,781 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in close proximity to the subject. The comparables consist of two-story dwellings that were 22 to 24 years old. The homes range in size from 2,217 to 2,602 square feet of living area and feature basements, central air conditioning and garages ranging in size from 425 to 473 square feet of

¹ The assessing officials report that based on a Multiple Listing Service (MLS) data on the subject property, the basement is finished and will be added for the next assessment.

building area. Three of the comparables also feature a fireplace. The comparables have improvement assessments ranging from \$78,200 to \$92,900 or from \$34.65 to \$35.70 per square foot of living area.²

Based on this evidence, the appellant requested a reduced improvement assessment of \$78,879 or \$35.15 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 \$104,200. The subject property has an improvement assessment of \$88,000 or \$39.22 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data which argued in part that the subject is a part two-story and part one-story dwelling whereas each of the appellant's comparables were two-story dwellings. In addition, the board of review noted differences in size, basement/crawl/slab configurations, plumbing fixtures, garage sizes and other amenity differences.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in close proximity to the subject. The comparables consist of part two-story and part one-story dwellings that were built in 1993 or 1994. The homes range in size from 2,244 to 2,294 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning and garages ranging in size from 450 to 1,068 square feet of building area. Four of the comparables also feature a fireplace. The comparables have improvement assessments ranging from \$82,500 to \$90,400 or from \$36.70 to \$40.24 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #5 due to substantially larger garages when compared to the subject. The Board has also given reduced weight to board of review comparable #4 due to its partially

² The mathematical calculations of the improvement assessments divided by the living area square footage for the subject and each of the comparables were incorrectly reported in the appellant's grid analysis.

finished basement as compared to the subject which, as of tax year 2015, was assessed as having an unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #2 and #3. These comparables had improvement assessments that ranged from \$78,200 to \$92,900 or from \$34.65 to \$37.79 per square foot of living area. The subject's improvement assessment of \$88,000 or \$39.22 per square foot of living area falls within the range established by the best comparables in this record in terms of total improvement assessment and above the range on a per-square-foot basis. After considering adjustments for differences and finding that board of review comparable #2 is virtually identical to the subject property in most respects, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

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: March 20, 2018



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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