



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

APPELLANT: Dominika Marek
DOCKET NO.: 15-00582.001-R-1
PARCEL NO.: 12-02-10-411-033-0000

The parties of record before the Property Tax Appeal Board are Dominika Marek, 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 **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: \$11,300
IMPR.: \$41,100
TOTAL: \$52,400

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 raised-ranch dwelling of vinyl exterior construction with 1,800 square feet of living area.¹ The dwelling was constructed in 1972. Features of the home include, by design, lower-level living area and a 300 square foot integral garage. The subject property also has a two-tier deck and patio as features. The property has a 9,153 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 with two sets of equity comparables. Set #1 was

¹ The appellant reported this raised ranch has a dwelling size of 1,158 square feet with no lower area whatsoever. The appellant provided no substantive support whatsoever for this dwelling size calculation. In response to the appeal, the board of review reported a dwelling size of 1,800 square feet and provided a property record card with an illegible schematic drawing and an assertion that the ground floor area of the dwelling was 1,158 square feet. Based on this record, the Property Tax Appeal Board has accepted the dwelling size reported by the board of review.

filed in May 2016 after the expiration of a deadline to submit evidence. This pending appeal was then dismissed for failure to timely comply with filing requirements, but was reinstated upon counsel's request at which time Set #2 of evidence was filed. For ease of reference, the four comparables in Set #1 will be referred to as comparables 1A through 4A and the comparables in Set #2 will be referred to as comparables 1B through 4B as necessary.

The eight comparables presented by the appellant are within four blocks or .1 of a mile of the subject property. Comparables #1A through #4A are described as raised ranch dwellings whereas comparables #1B through #4B are described as one-story dwellings. Each of the homes were built in 1972. The appellant reported the homes range in size from 1,158 to 1,262 square feet of living area. Each comparable is said to have no lower area(s), despite the design of a raised ranch dwelling. Seven of the comparables have a garage. The eight comparables have improvement assessments ranging from \$33,400 to \$40,100 or from \$27.65 to \$34.80 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,400. The subject property has an improvement assessment of \$41,100 or \$22.83 per square foot of living area based upon a dwelling size of 1,800 square feet. The board of review also reported that the subject property sold most recently in February 2014 for \$169,900 or \$94.39 per square foot of living area, including land. In light of this, the board of review contends that the subject is assessed below its recent purchase price.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the subject's subdivision. The comparables consist of raised ranch dwellings that were built in 1972 or 1973. The homes each contain 1,800 square feet of living area and each comparable has a 300 square foot garage. These comparables have improvement assessments ranging from \$40,100 to \$44,300 or from \$22.28 to \$24.61 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the website of the Will County Supervisor of Assessments reports as part of the "Will County Property Information" that the subject property has a building area square footage of 1,158 square feet. A copy of the website printout was provided; the website printout also provides in pertinent part: "For the most current information regarding your property, please contact your Local Township Assessor and review your property's record card." Based upon this assertion, counsel contended that the board of review comparables were much larger than the subject.

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 reveals the submission of 13 comparable properties in total by both parties to this appeal. The Property Tax Appeal Board has given reduced weight to appellant's Set #2 comparables which consist solely of one-story dwellings which differ from the subject's raised-ranch design.

On this record, the Board finds the best evidence of assessment equity to be appellant's Set #1 comparables, despite concerns that the dwelling size data of 1,158 square feet for each raised-ranch is likely erroneous, along with the board of review comparables which also reflect raised-ranch dwellings. These nine comparables had improvement assessments that ranged from \$22.28 to \$34.80 per square foot of living area as reported by the parties. The subject's improvement assessment of \$22.83 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported. 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.

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 taxation 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 appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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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