



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

APPELLANT: Robert A. Kalnicky
DOCKET NO.: 15-00638.001-R-1
PARCEL NO.: 12-02-19-401-046-0000

The parties of record before the Property Tax Appeal Board are Robert A. Kalnicky, the appellant, by attorney Michael R. Davies of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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: \$11,400
IMPR.: \$89,800
TOTAL: \$101,200

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 two-story dwelling of frame construction with 2,662 square feet of living area.¹ The dwelling was constructed in 1999. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 15,324 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 three comparable sales improved with two-story dwellings of frame construction that were reported to range in size from 2,626 to 2,680

¹ The Board finds the best evidence of size was provided by the board of review, which included a copy of subject's property record card and a statement from the township assessor explaining the subject property has an extended kitchen.

square feet of living area. The dwellings were constructed in 1999 and 2000. The appellant described each comparable as having a partial basement, central air conditioning and a fireplace. Two comparables were described as having a garage.² The comparables have improvement assessments ranging from \$81,500 to \$86,000 or from \$30.51 to \$31.94 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$91,519.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,200. The subject property has an improvement assessment of \$89,800 or \$33.73 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 that each contain 2,626 square feet of living area. The dwellings were constructed in 1999 and 2000. Each comparable is described as having a partial basement, two comparables each have one fireplace and each comparable has a two-car garage. These properties are located in the same subdivision as the subject property and were described as being the similar model as the subject property. The comparables have improvement assessments that range from \$89,100 to \$91,600 or from \$33.93 to \$34.88 per square foot of living area.

In rebuttal the assessor stated that appellant's comparable #1 has 2,818 square feet of living area and no fireplace; appellant's comparable #2 has a full basement; and comparable #3 is a different model and a less expensive elevation.

The board of review provided copies of the property record cards for each of the comparables submitted by the parties. The board of review requested no change be made to the 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 Board finds the best comparables in the record are the appellant's comparables #1 and #2 and the comparables provided by the board of review. These properties were improved with similar model homes as the subject property and were relatively similar to the subject property in age, size and features. These comparables have improvement assessments that range from \$30.51 to \$34.88 per square foot of living area. The subject's improvement assessment of \$33.73 per square foot of living area falls within the range established by the best comparables in this

² The board of review provided copies of the property record cards for each of the appellant's comparables which depict each property as having an attached garage.

record. Less weight was given appellant's comparable #3 due to differences from the subject in style.

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.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable 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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