



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

APPELLANT: Robert J & Carole M Reno TR
DOCKET NO.: 15-00641.001-R-1
PARCEL NO.: 23-16-19-202-003-0000

The parties of record before the Property Tax Appeal Board are Robert J & Carole M Reno TR, the appellants, 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: \$7,926
IMPR.: \$53,153
TOTAL: \$61,079

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story ranch dwelling¹ of frame construction containing 2,472 square feet of living area. The dwelling was built in 1978. Features of the home include a full basement approximately 10% finished², central air conditioning, a fireplace and a 1,248 square foot garage. The subject is located in Crete, Crete Township, Will County.

¹ The appellants, in Section III of the appeal, describe the subject as a single-story dwelling, as does the board of review. In the grid analysis, the appellants state the subject is a two-story dwelling and used comparable sales of two-story homes.

² The appellants do not provide any information on the subject's basement finish. On the Property Record Card, the township assessor describes the subject as having 280 square feet of finished basement and states the information is taken in part from the owner's 2011 appraisal. The Board finds the assessing officials provided better evidence of basement finish.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables. These comparables are described as two-story dwellings built between 1978 and 1994. They range in size from 2,288 to 2,554 square feet of living area. The comparables feature central air conditioning, fireplaces and garages. Two comparables feature basements. No information was provided regarding basement finish or exterior construction. The comparables are located within "blocks" of the subject. They have improvement assessments ranging from \$43,827 to \$51,720 or from \$17.16 to \$21.11 per square foot of living area. The appellants requested the improvement assessment be reduced to \$42,419 or \$17.16 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 \$61,079. The subject property has an improvement assessment of \$53,153 or \$21.50 per square foot of living area.

With respect to the appellants' evidence, the board of review submitted a memo from the township assessor stating appellants' comparables #1 and #2 were split-level dwellings. The assessor also stated comparable #1 is in the same subdivision as the subject and the remaining two are in a nearby subdivision.

In support of its assessment the board of review submitted information on seven equity comparables. These comparables are described as one-story brick and/or frame dwellings built between 1978 and 1993. They range in size from 1,915 to 2,500 square feet of living area. The comparables feature fireplaces, garages and basements, two with finished area. Six comparables have central air conditioning. The comparables are located in the same subdivision as the subject. They have improvement assessments ranging from \$40,505 to \$62,885 or from \$20.50 to \$26.48 per square foot of living area.

Based on this evidence, 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables based on their location, lack of basement and/or dissimilar styles as compared to the subject. The Board also gave less weight to board of review comparables #1, #2, #4 and #5 based on their smaller dwelling size, lack of central air conditioning and/or difference in basement finished area as compared to the subject. The Board finds the best evidence of assessment equity in the record to be board of review comparables #3, #6 and #7. These comparables were very similar to the subject in location, style, dwelling size,

age and features. They had improvement assessments that ranged from \$20.50 to \$26.48 per square foot of living area. The subject's improvement assessment of \$21.50 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 appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity 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

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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