



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

APPELLANT: Keith A Vooyoys TRUST
DOCKET NO.: 15-00648.001-R-1
PARCEL NO.: 23-16-18-210-005-0000

The parties of record before the Property Tax Appeal Board are Keith A Vooyoys TRUST, 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: \$12,514
IMPR.: \$58,833
TOTAL: \$71,347

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 brick and frame dwelling. The dwelling was constructed in 1988 and contains 2,997 square feet of living area. Features of the home include a full basement¹, central air conditioning and a 469 square foot garage. The site contains 17,571 square feet of land area and is located in the Willow Brook neighborhood in unincorporated Crete, Crete Township, Will County.

¹ The board of review claims the subject has 474 square feet of finished basement area and submitted a Property Record Card indicating the amount of basement finished area was amended in 2014 after a field check. The appellant, in Section III of the appeal form and in the grid analysis, indicates the basement is not finished. The Board finds the appellant did not refute the board of review's claim, and that the subject has 474 square feet of finished basement area.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties. The comparables are described as two-story dwellings that range in size from 2,253 to 2,816 square feet of living area. Comparables #1 and #2 were built in 1975 and 1977 but no information was provided on the age of comparable #3. The comparables feature unfinished basements, fireplaces, central air conditioning and garages that range in size from 484 to 587 square feet of building area. No information was provided regarding exterior construction or proximity to the subject. The comparables have improvement assessments ranging from \$37,767 to \$44,210 or from \$13.41 to \$19.44 per square foot of living area.

Based on this evidence, the appellant requested the improvement assessment be reduced to \$40,189 or \$13.41 per square foot of living area and the total assessment be reduced to \$52,703 or a market value of approximately \$158,125 or \$52.76 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,347. The subject's improvement assessment is \$58,833 or \$19.63 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor who states both parties comparables are in the same subdivision as the subject. The assessor also expresses concern about the validity of two of the appellant's sales.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables which had recently sold. The comparables are described as two-story brick and frame dwellings built between 1987 and 1996. They range in size from 1,907 to 2,698 square feet of living area. The comparables feature basements, central air conditioning, fireplaces and garages that range in size from 462 to 805 square feet of building area. They are located from .7 to 1.7 miles from the subject but in the same subdivision as the subject. The comparables have improvement assessments ranging from \$38,604 to \$57,812 or from \$19.51 to \$21.43 per square foot of living area.

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

Conclusion of Law

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 based on inequity is not warranted.

Both parties submitted seven equity comparables for the Board's consideration, all located in the same subdivision as the subject. The Board gave less weight to the appellant's comparables #1

and #2 and to board of review comparables #2, #3 and #4 based on their smaller dwelling size as compared to the subject. The Board finds appellant's comparable #3 and the board of review comparable #1 most similar to the subject. These comparables had improvement assessments of \$13.41 and \$21.43 per square foot of living area. The subject's improvement assessment of \$19.63 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Keith A Vooyo TRUST, by attorney:
Michael R. Davies
Law Offices of Michael R. Davies, Ltd.
5533 West 109th Street, Unit 219
Oak Lawn, IL 60453

COUNTY

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