



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

APPELLANT: Victor D/Patrici Zack
DOCKET NO.: 15-00666.001-R-1
PARCEL NO.: 11-04-04-101-046-0000

The parties of record before the Property Tax Appeal Board are Victor D/Patrici Zack, 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: \$15,246
IMPR.: \$42,597
TOTAL: \$57,843

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 "Hawthorne" model¹ dwelling of frame and masonry construction. The dwelling was built in 1994 and contains 1,870 square feet of living area.² Features of the home include a basement³, central air conditioning and a 460 square foot garage. The subject is located in Lockport, Lockport Township, Will County.

¹ Neither party disclosed the style of the dwelling. The Property Record Card submitted by the board of review shows what appears to be the words "split-level" on the schematic diagram.

² The board of review claims the subject contains 1,870 square feet of living area and submitted a Property Record Card to support the claim. The appellants report the subject contains 1,826 square feet of living area but submitted no evidence of dwelling size. The Board finds the assessing officials submitted the best evidence of dwelling size and will use 1,870 square feet of living area as the subject's dwelling size in this analysis.

³ No information was provided regarding basement finishes for the subject or either parties' comparables.

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 brick dwellings that range in size from 1,637 to 1,922 square feet of living area. They were built between 1974 and 1992. Two comparables feature basements, one has central air conditioning and a fireplace, and two comparables have garages that contain either 440 or 460 square feet of building area. No information was provided regarding model, design/number of stories or basement finishes of the comparables. The appellants describe the proximity of the comparables to the subject as "blocks." The comparables have improvement assessments ranging from \$34,372 to \$43,176 or from \$20.99 to \$22.46 per square foot of living area. The appellants reported comparable #2 sold in 2013 for \$149,900 and comparable #3 sold in 2014 for \$185,000. The appellants requested the improvement assessment be reduced to \$38,327 or \$20.50 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the improvement assessment for the subject of \$42,597 or \$22.78 per square foot of living area.

In support of its assessment the board of review submitted information on four equity comparables. These comparables are described as the "Hawthorne" model dwelling of frame and masonry construction. They were built between 1994 and 1996 and range in size from 1,865 to 1,882 square feet of living area. They feature basements, central air conditioning and 460 square foot garages. Three comparables have fireplaces. No information was provided regarding basement finish. The comparables are located in the same neighborhood as the subject, on the same street and in the same block as the subject. They have improvement assessments of \$42,597 or \$43,273 or from \$22.78 to \$23.20 per square foot of living area.

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

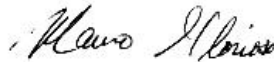
Conclusion of Law

The taxpayers contend 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 a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gave little weight to the appellants' comparables based on vague locations, unreported dwelling style or model and dissimilar dwelling sizes as compared to the subject. The Board finds the board of review comparables most similar to the subject in location, model/style, exterior construction, age, dwelling size and most features. These four comparables had improvement assessments that ranged from \$22.78 to \$23.20 per square foot of living area. The subject's improvement assessment of \$22.78 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 no 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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