



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

APPELLANT: Ron Ortega  
DOCKET NO.: 15-01076.001-R-1  
PARCEL NO.: 12-02-10-218-006-0000

The parties of record before the Property Tax Appeal Board are Ron Ortega, the appellant, by attorney Michael T. Reynolds of Rieff Schramm Kanter & Guttman 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:** \$19,400  
**IMPR.:** \$98,800  
**TOTAL:** \$118,200

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 is improved with a part two-story and part one-story single family dwelling constructed in 1993. Features of the home include a walk-out basement, central air conditioning, one fireplace and an attached garage with 639 square feet of building area. The property has a 18,277 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 six equity comparables. The appellant described the subject dwelling as containing 2,990 square feet of living area with an improvement assessment of \$98,800 or \$33.04 per square foot of living area. The six comparables were described as being improved with four two-story dwellings, a part two-story and part one-story dwelling and a split level style dwelling that range in size from 2,682 to 3,497 square feet of living area. The homes were built from 1991 to 2002. Each comparable has a full

or partial basement, central air conditioning and an attached garage ranging in size from 528 to 755 square feet of building area. These properties have sites ranging in size from 13,410 to 23,920 square feet of land area. The comparables have improvement assessments that range from \$62,000 to \$108,700 or from \$23.12 to \$31.69 per square foot of living area. Their land assessments range from \$14,600 to \$20,600 or from \$.86 to \$1.09 per square foot of land area. Based on the appellant's reported size, the subject dwelling has an improvement assessment of \$98,800 or \$33.04 per square foot of living area. The subject property has a land assessment of \$19,400 or \$1.06 per square foot of land area.

The appellant's counsel contends the subject's total assessment reflects a market value of \$354,600 or \$118.60 per square foot of living area, land included. He argued the comparables have assessments that reflect an average market value of \$104.85 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the average fair market value of \$104.85 per square foot of living area resulting in a total revised assessment of \$104,490.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,200.

The board of review provided a statement from the township assessor explaining there had been an error in the calculation of the floor area description of the subject property. The assessor provided a copy of the original field inspection drawing of the subject property that incorrectly described an area of the subject home as being one-story when the area was actually two-story resulting in an under calculation of the living area by 152 square feet. The assessor contends the subject dwelling actually has 3,142 square feet of living area. The assessor provided copies of the original field inspection notes, a copy of the subject's original property record card, a copy of the corrected drawing and a copy of an aerial photograph of the subject depicting the dwelling. Using the 3,142 square feet of living area, the subject property has an improvement assessment of \$98,800 or \$31.44 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables identified by the township assessor that were improved with part one-story and part two-story dwellings that ranged in size from 3,044 to 3,278 square feet of living area. The dwellings were constructed from 1993 to 2001. Each home has a basement, central air conditioning, one fireplace and a two-car garage ranging in size from 490 to 669 square feet of building area. These properties have sites ranging in size from 16,666 to 23,141 square feet of land area. Their improvement assessments range from \$101,200 to \$115,300 or from \$32.86 to \$35.41 per square foot of living area. The comparables have land assessments ranging from \$17,000 to \$20,600 or from \$.89 to \$1.10 per square foot of land area.

The board of review requested no change be made to the subject's assessment.

### **Conclusion of Law**

The appellant 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 first issue before the Property Tax Appeal Board is to determine the correct size of the subject dwelling. The appellant's evidence reports a size of 2,990 square feet of living area while the board of review reports a size of 3,142 square feet of living area. The Board finds the best evidence of size was provided by the board of review. Its evidence disclosed that a portion of the subject dwelling was originally incorrectly described as being one-story when first assessed, however, the area was actually two-story. Based on this record the Property Tax Appeal Board finds the subject dwelling has 3,142 square feet of living area.

The parties submitted information on eleven comparables to support their respective positions. The Board gives less weight to appellant's comparables #4 and #6 due to differences from the subject dwelling in size and/or style. The remaining comparables submitted by the parties were similar to the subject property in location, style, size, age and features. The comparables ranged in size from 2,910 to 3,497 square feet of living area and were constructed from 1991 to 2002. These properties have improvement assessments ranging from \$85,400 to \$115,300 or from \$28.62 to \$35.41 per square foot of living area. The subject's improvement assessment of \$98,800 or \$31.44 per square foot of living area falls within the range established by the best comparables in this record.

With respect to the land assessment, the comparables submitted by the parties have land assessments ranging from \$.86 to \$1.10 per square foot of land area. The subject property has a land assessment of \$1.06 per square foot of land area, which is within the range established by the comparables.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed 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: December 19, 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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