



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

APPELLANT: Judith Johnson
DOCKET NO.: 15-01077.001-R-1
PARCEL NO.: 12-02-10-218-010-0000

The parties of record before the Property Tax Appeal Board are Judith Johnson, 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: \$20,600
IMPR.: \$99,900
TOTAL: \$120,500

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 dwelling containing 2,860 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full walkout basement, central air conditioning, one fireplace and an integral garage with 958 square feet of building area. The property has a 26,540 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 improved with four part two-story and part one-story dwellings, one two-story dwelling, and one part one-story and part split-level style dwelling that range in size from 2,682 to 3,497 square feet of living area. The dwellings were constructed 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. Five of the comparables have one or two fireplaces. These properties have improvement assessments ranging from \$62,000 to \$108,700 or from \$23.12 to \$31.69 per square foot of living area. The comparables have land assessments ranging from \$14,600 to \$20,600 or from \$.86 to \$1.09 per square foot of land area.

The appellant's counsel indicated the comparables had total assessments ranging from \$81,400 to \$129,300 reflecting market values ranging from \$244,200 to \$387,900 or from \$91.05 to \$112.61 per square foot of living area, including land. The appellant's counsel asserted the subject property has a total assessment of \$120,500 representing a market value of \$361,500 or \$126.40 per square foot of living area, including land. Counsel requested that the subject's assessment be reduced to reflect the average fair market value of the comparables of \$104.85 per square foot of living area, including land, resulting in a revised total assessment of \$99,947.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,500. The subject property has an improvement assessment of \$99,900 or \$34.93 per square foot of living area. The subject has a land assessment of \$20,600 or \$.78 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with part two-story and part one-story dwellings that range in size from 2,744 to 2,995 square feet of living area. The dwellings were constructed from 1993 to 2002. Each comparable has a basement, central air conditioning, and a garage ranging in size from 588 to 733 square feet of building area. Four of the comparables have one or two fireplaces. These properties have improvement assessments ranging from \$101,500 to \$111,500 or from \$34.76 to \$40.63 per square foot of living area. The comparables have land assessments ranging from \$.94 to \$1.21 per square foot of land area.

Based on this evidence the board of review requested no change be made to 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eleven comparables submitted by the parties to support their respective positions. The Board give less weight to appellant's comparables #1 and #5 due to differences from the subject property in size. The Board gives less weight to appellant's comparable #6 due to differences from the subject property in style. The remaining comparables have varying degrees of similarity to the subject property with a primary difference being each comparable has a smaller garage than the subject property. These comparables have improvement assessments ranging from \$23.12 to \$40.63 per square foot of living area. The Board finds that appellant's comparable #4 and board of review comparable #1 appear to be outliers with improvement

assessments of \$23.12 and \$40.63 per square foot of living area, respectively, which are either significantly below or above the range established by the remaining comparables which is from \$29.35 to \$35.62 per square foot of living area. The subject's improvement assessment of \$34.93 per square foot of living area falls within the range established by the best comparables in this record.

The comparables submitted by the parties have land assessments ranging from \$.86 to \$1.21 per square foot of land area. The subject property has a land assessment of \$.78 per square foot of land area, which is below the range established by the comparables on a square foot basis.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property 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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