



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

APPELLANT: Kurian Bency
DOCKET NO.: 15-01090.001-R-1
PARCEL NO.: 12-02-10-121-003-0000

The parties of record before the Property Tax Appeal Board are Kurian Bency, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C., 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 **A Reduction** 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.: \$160,895
TOTAL: \$180,295

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 part two-story and part one-story dwelling of brick, stone and frame exterior construction that has 4,597 square feet of living area. The dwelling was constructed in 2002. The home features full walkout basement with 2,227 square feet of finished area, central air conditioning, a fireplace and a 999 square foot garage. The subject property is located in DuPage Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this claim, the appellant submitted a grid analysis of four comparables located within the same subdivision as the subject.¹ The comparables consist of part two-story and part one-story dwellings of frame, brick and frame or dryvit exterior construction that were built in 1990 or 1993. Three comparables have full or

¹ The board of review provided a more detailed descriptive analysis of the appellant's comparables.

partial unfinished basements and one comparable has a finished basement. The comparables have central air conditioning, a fireplace and garages that range in size from 430 to 473 square feet of building area. The dwellings range in size from 2,593 to 3,405 square feet of living area. The comparables have improvement assessments ranging from \$65,200 to \$90,000 or from \$19.15 to \$32.36 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$199,800. The subject property has an improvement assessment of \$180,400 or \$39.24 per square foot of living area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and four assessment comparables located within the same subdivision as the subject. The evidence was prepared by the township assessor. The comparables consist of part two-story and part one-story dwellings of brick, frame or brick and frame exterior construction that were built from 1990 to 2004. One comparable has an unfinished walkout basement, one comparable has a finished walkout basement, one comparable has a partially finished lookout basement and one comparable has a full basement that is partially finished. Other features include central air conditioning, a fireplace and garages that range in size from 631 to 899 square feet of building area. The dwellings range in size from 3,017 to 4,685 square feet of living area. The comparables have improvement assessments ranging from \$119,400 to \$138,600 or from \$29.58 to \$39.58 per square foot of living area.

The assessor argued the subject is the second largest home in the subdivision and it is the most superior based on location, size, finished basement and amenities. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued assessment inequity as one of the basis to 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 met this burden of proof.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant and comparable #1 submitted by the board of review due to their smaller dwelling size when compared to the subject. The Board finds the remaining three comparables are more similar when compared to the subject in location, design and dwelling size, but two comparables are older in age and each comparable has fewer features. These three comparables have improvement assessments ranging from \$132,000 to \$138,600 or from \$29.58 to \$33.09 per square foot of living area. The subject property has an improvement assessment of \$180,400 or \$39.24 per square foot of living area, which falls above the range established by most similar assessment comparables contained in the

record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Therefore, a reduction in the subject's assessment is warranted.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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:

April 17, 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

Kurian Bency, by attorney:
Thomas J. Thorson
Raila & Associates, P.C.
747 North LaSalle Street
Suite 700
Chicago, IL 60654

COUNTY

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