



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

APPELLANT: Robert and Susan Schulz
DOCKET NO.: 16-00337.001-R-1
PARCEL NO.: 19-09-13-401-024-0000

The parties of record before the Property Tax Appeal Board are Robert and Susan Schulz, the appellants; 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: \$16,244
IMPR.: \$49,559
TOTAL: \$65,803

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 2016 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 tri-level dwelling of frame and brick exterior construction with 1,282 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial unfinished basement, central air conditioning and a 440 square foot garage. The property has a 11,894 square foot site and is located in Frankfort, Frankfort Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. The appellants did not contest the land assessment. In support of this argument, the appellants submitted information on four equity comparables located in the same subdivision as the subject. The comparables are improved with tri/split-level dwellings of brick or frame and brick exterior construction ranging in size from 1,430 to 2,420 square feet of living area. The dwellings were constructed from 1987 to 1993. Three comparables have crawl space foundations and one comparable has a basement that is finished. Features of each comparable include central air conditioning, three comparables

have a fireplace and each comparable has a garage ranging in size from 483 to 644 square feet of building area. The comparables have improvement assessments ranging from \$53,142 to \$83,888 or from \$34.66 to \$37.16 per square foot of living area. The appellants also submitted a memo requesting a reduction in the subject's assessment based on a grid analysis of five comparable properties, two of which were not included in Section V - Comparable Grid Analysis of the appellants' residential appeal form. The appellants did not provide descriptive data for this additional comparable. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$44,434 or \$34.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,803. The subject property has an improvement assessment of \$49,559 or \$38.66 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted four equity comparables located within .05 of a mile from the subject property. The comparables consist of tri-level dwellings of brick or frame exterior construction ranging in size from 1,282 to 1,693 square feet of living area. The dwellings were constructed in 1988 or 1989. Three comparables feature a crawl space and one comparable has a basement. Each comparable has central air conditioning and a garage containing 440 or 700 square feet of building area. The comparables have improvement assessments ranging from \$50,204 to \$76,244 or from \$39.16 to \$45.03 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 appellants 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 no reduction in the subject's assessment is warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gave less weight to the two additional comparables that were submitted in the appellants' memo because they lacked descriptive data for comparison to the subject. The Board also gave less weight to appellants' comparable #1 and #2 along with board of review comparable #1 due to their larger dwelling sizes when compared to the subject property.

The Board finds the best evidence of assessment equity to be the appellants' comparables #3 and #4 along with the board of review comparables #2, #3 and #4. These five comparables are most similar to the subject in location, dwelling size, design, age and most features. The comparables have improvement assessments ranging from \$50,204 to \$61,426 or from \$37.03 to \$44.48 per square foot of living area. The subject has an improvement assessment of \$49,559 or \$38.66 per square foot of living area, which falls slightly below the range to the best comparables in this record on an overall basis but within the range on a per square foot basis. After considering

adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented. 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(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



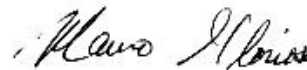
Member

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: May 21, 2019



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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