



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

APPELLANT: Marjorie Zerth  
DOCKET NO.: 16-00436.001-R-1  
PARCEL NO.: 11-04-26-132-005-0000

The parties of record before the Property Tax Appeal Board are Marjorie Zerth, the appellant; 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:** \$12,187  
**IMPR.:** \$32,052  
**TOTAL:** \$44,239

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 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 1.5-story dwelling of frame exterior construction with 1,695 square feet of living area. The dwelling was constructed in 1903. Features of the home include an unfinished basement and a 360 square foot garage. The property has a 9,600 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant contends assessment inequity of both the land and the improvements as the basis of the appeal. In support of the inequity argument, the appellant submitted information on four equity comparables located in the same neighborhood as the subject as defined by the local assessor. The comparables were improved with two, 1.5-story and two, 2-story dwellings of frame or brick and frame exterior construction ranging in size from 1,289 to 2,258 square feet of living area. The dwellings were built from 1892 to 1922. Each comparable has an unfinished basement and three comparables have central air conditioning. The comparables each have a garage ranging in size from 342 to 1,008 square feet of building area. The comparables have

improvement assessments ranging from \$25,364 to \$35,650 or from \$14.89 to \$20.84 per square foot of living area. The comparables have sites ranging in size from 6,360 to 9,600 square feet of land area. The comparables have land assessments ranging from \$10,857 to \$12,187 or from \$1.27 to \$1.71 per square foot of land 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 of \$44,239. The subject property has an improvement assessment of \$32,052 or \$18.91 per square foot of living area and a land assessment of \$12,187 or \$1.27 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject as defined by the local assessor. The board of review comparable #2 is the same property as the appellant's comparable #1. The comparables were improved with two-story dwellings of frame or brick and frame exterior construction ranging in size from 1,289 to 1,429 square feet of living area. The dwellings were built from 1890 to 1903. Each comparable has an unfinished basement and three comparables have central air conditioning. The comparables each have a 342 or 576 square foot garage. The comparables have improvement assessments ranging from \$26,860 and \$34,649 or from \$19.99 to \$25.55 per square foot of living area. The comparables have sites ranging in size from 9,000 to 17,248 square feet of land area. The comparables have land assessments of \$12,187 and \$13,517 or from \$0.78 to \$1.35 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant critiqued the board of review's submission noting differences in exterior construction, air conditioning and garage sizes.

### **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 no reduction in the subject's assessment is warranted.

The parties submitted seven suggested equity comparables for the Board's consideration with one common comparable submitted by both parties. The Board gave less weight to the appellant's comparable #2 due to its newer age and #4 due to its larger size when compared to the subject.

The Board finds the best evidence of improvement assessment equity to be the common comparable submitted by both parties, along with the appellant's comparable #3 and the remaining three comparables submitted by the board of review. These five comparables are similar in location, dwelling size, design, age and most features when compared to the subject.

These comparables have improvement assessments ranging from \$25,364 to \$34,649 or from \$15.57 to \$25.55 per square foot of living area. The subject property has an improvement assessment of \$32,052 or \$18.91 per square foot of living area, which is supported by the most similar comparables in this record. After considering adjustments to the comparables for differences, such as dwelling size and central air conditioning when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified.

Regarding the subject's land assessment the Board finds the best comparables in this record were the comparables submitted by the appellant and board of review comparables #1, #2 and #4. These comparables were most similar in site size, three of which are the same size as the subject. The comparables have land assessments ranging from \$10,857 to \$12,187 or from \$0.78 to \$1.36 per square foot of land area. The subject's land assessment of \$12,187 or \$1.27 per square foot of land area and is supported by the best comparables in this record.

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 no reduction in the subject's assessment is justified.

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.

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.

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Chairman



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Member



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Member

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Member



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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 23, 2019



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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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