



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

APPELLANT: Brian Barnes  
DOCKET NO.: 16-00504.001-R-1  
PARCEL NO.: 14-12-16-201-047-0000

The parties of record before the Property Tax Appeal Board are Brian Barnes, 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:** \$17,900  
**IMPR.:** \$73,400  
**TOTAL:** \$91,300

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 two-story dwelling of frame and masonry exterior construction with 2,422 square feet of living area. The dwelling was constructed in 2014. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 645 square foot garage.<sup>1</sup> The property has a site containing approximately 10,672 square feet or .24 of an acre of land area and is located in Manhattan, Manhattan Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. The appellant disclosed the subject property was purchased in March 2014 for a price of \$278,139 or \$114.84 per square feet of living area, land included. In support of these arguments, the appellant submitted four comparables. The

---

<sup>1</sup> . The parties grid analyses differ as to the garage size of the subject property. The Board finds the best evidence of size is located in the property record card provided by both parties which contained a schematic diagram depicting the garage size of the subject.

comparables are located in the same subdivision as the subject property. The comparables consist of one, two-story and three, part two-story and part one-story dwellings of frame and masonry exterior construction<sup>2</sup> ranging in size from 2,059 to 2,446 square feet of living area. The dwellings were built from 2007 to 2014 and are situated on sites containing approximately .23 or .32 of an acre of land area. The comparables have unfinished basements, central air conditioning, two comparables have a fireplace and each comparable has a garage ranging in size from 320 to 459 square feet of building area. The comparables sold from June 2008 to October 2014 for prices ranging from \$243,510 to \$301,126 or from \$107.89 to \$141.51 per square foot of living area including land. The comparables have improvement assessments ranging from \$64,200 to \$65,800 or from \$26.57 to \$31.23 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 of \$91,300. The subject's assessment reflects a market value of \$274,504 or \$113.34 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$73,400 or \$30.31 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter from the Manhattan Township Assessor along with additional data. The assessor argued that two of the appellant's comparable properties sold in 2008 and two of the comparables have two-car garages unlike the subject's three-car garage. The assessor asserted the subject's 2016 assessment reflects a market value that is below the subject's 2014 purchase price.

In support of the subject's assessment, the board of review submitted an analysis of eight comparable properties prepared by the township assessor, however comparables #1 and #5 are the same property. Additionally, board of review comparables #7 and #8 are the same properties as the appellant's comparables #3 and #1, respectively. The comparables are located in the same subdivision as the subject property. The comparables consist of two-story dwellings of frame and masonry exterior construction ranging in size from 2,059 to 2,556 square feet of living area. The dwellings were built from 2013 to 2016 and are situated on sites containing approximately 10,062 to 13,808 square feet or .23 to .32 of an acre of land area. The comparables have unfinished basements, central air conditioning, four comparables have a fireplace and each comparable has a garage ranging in size from 540 to 876 square feet of building area. The comparables sold from October 2013 to December 2016 for prices ranging from \$243,510 to \$320,000 or from \$107.89 to \$125.20 per square foot of living area including land. Six comparables have improvement assessments ranging from \$64,300 to \$86,700 or from \$29.15 to \$34.05 per square foot of living area. The board of review did not disclose the improvement assessment of one comparable. Based on this evidence, the board of review requested confirmation of the subject's assessment.

---

<sup>2</sup> The exterior finish of the appellant's comparable dwellings was gleaned from the property record card evidence submitted by the parties.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof.

The parties submitted nine comparable sales for the Board's consideration, two of which were utilized by both parties. Additionally, board of review comparables #1 and #5 are the same property. The Board gave less weight to the parties two common comparables, the comparables submitted by the appellant, along with board of review comparables #1/#5, #2 and #6 as their sale dates in 2008, 2013 and 2014 are less proximate in time to the January 1, 2016 assessment date and less likely to reflect the subject's market value as of the lien date at issue. The Board finds the remaining two comparables submitted by the board of review are more similar when compared to the subject in location, land area, design, age, dwelling size and most features. These two comparables sold in June and November of 2015 for prices of \$268,932 and \$320,000 or \$113.09 and \$125.20 per square foot of living area including land. In addition to these comparables, the actual sale of the subject property in March 2014, although slightly dated, supports the subject's assessment. The subject's assessment reflects an estimated market value of \$274,504 or \$113.34 per square foot of living area including land, which is supported by the most similar comparable sale contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified. Therefore, no reduction in the subject's assessment is warranted.

The appellant also argued assessment inequity as an alternative 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 failed to meet this burden of proof.

The record contains nine assessment comparables for the Board's consideration. The Board gave no weight to board of review comparable #2 as it lacks an improvement assessment. The Board finds the remaining eight comparables are similar when compared to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$64,200 to \$86,700 or from \$26.57 to \$34.05 per square foot of living area. The subject property has an improvement assessment of \$73,400 or \$30.31 per square foot of living area, which falls within the range established by the 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 justified. Therefore, no 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: June 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Brian Barnes  
14424 Audubon Trail  
Manhattan, IL 60442

COUNTY

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