



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

APPELLANT: Michael Thornley  
DOCKET NO.: 16-01012.001-R-1  
PARCEL NO.: 12-02-05-211-023-0000

The parties of record before the Property Tax Appeal Board are Michael Thornley, 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:** \$35,100  
**IMPR.:** \$103,600  
**TOTAL:** \$138,700

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 part two-story and part one-story dwelling of brick and vinyl exterior construction with 2,530 square feet of living area. The dwelling was constructed in 1985. Features of the home include a basement and a crawl space, central air conditioning, a fireplace and a garage containing 420 square feet of building area. The property has a 10,818-square foot site and is located in Naperville, DuPage Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. The appellant is contesting both land and improvement assessments. In support of this argument, the appellant submitted information on three equity comparables located within .25 of a mile and within the same subdivision as the subject. The comparables consist of two-story single-family dwellings of cedar or brick and vinyl exterior construction. The comparables range in size from 2,779 to 3,709 square feet of living area. The comparables range in age between 29 and 32 years old. The comparables feature a basement with two having a finished area, central air conditioning, a

fireplace and a garage ranging in size from 483 to 699 square feet of building area. The sites have improvement assessments ranging from \$103,300 to \$115,200 or from \$31.06 to \$37.17 per square foot of living area.<sup>1</sup> The comparables have site sizes ranging from 8,400 to 11,000 square feet of land area and land assessments ranging from \$33,300 to \$35,100 or from \$3.13 to \$3.96 per square foot of land area. Based on this evidence, the appellant requested that the improvement assessment of the subject be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,700. The subject property has an improvement assessment of \$103,600 or \$40.95 per square foot of living area and a land assessment of \$35,100 or \$3.24 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 within .31 of a mile and within the same subdivision as the subject property. The comparables are improved with part two-story and part one-story dwellings of brick and vinyl exterior construction that were built from 1985 to 1987. The dwellings range in size from 2,432 to 2,554 square feet of living area. The comparables feature a basement and a crawl space, central air conditioning, a fireplace and a garage ranging in size from 420 to 473 square feet of building area. The comparables have improvement assessments ranging from \$103,400 to \$111,200 or from \$40.98 to \$43.73 per square foot of living area. The comparables have land assessments ranging from \$33,300 to \$35,100 or from \$3.25 to \$3.60 per square foot of land area. The board of review also submitted property record cards for the subject property and the four comparables. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

### **Conclusion of Law**

The appellant contends land and improvement 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 Property Tax Appeal Board finds that the parties submitted a total of seven equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #3 due to their larger size when compared to the subject. The Board finds that the best evidence of assessment equity to be appellant's comparable #2 along with the four comparables submitted by the board of review. These five comparables were most similar to the subject in location, site size, dwelling size, age, design and features. These most similar comparables had improvement assessments ranging from \$103,300 to \$111,200 or from \$37.17

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<sup>1</sup> The appellant calculated the price per square foot of the living area for the subject and the comparables using the total assessment rather than the improvement assessment figures. The Board has used the corrected prices per square foot which were calculated using the improvement assessments since the appeal is based on "Assessment equity".

to \$43.73 per square foot of living area. The subject's improvement assessment of \$103,600 or \$40.95 per square foot of living area falls within the range established by the most similar comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also contends land assessment inequity as the basis of the appeal. The five most similar comparables in this record consisting of appellant's comparable #2 along with the four comparables submitted by the board of review have land assessments ranging from \$33,300 to \$35,100 or from \$3.25 to \$3.60 per square foot of land area. The subject's land assessment of \$35,100 or \$3.24 per square foot of land area falls within the range established by the best comparables in this record on an overall basis and below the range on a per square foot of land area basis. The Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and, therefore, a reduction in the subject's land assessment is not warranted.

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 taxation 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.

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: June 18, 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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