



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

APPELLANT: TM Freedom LLC  
DOCKET NO.: 16-01073.001-R-1  
PARCEL NO.: 30-07-17-209-044-0000

The parties of record before the Property Tax Appeal Board are TM Freedom LLC, the appellant, by attorney Alexander Echevarria, of the Law Offices of Alexander A. Echevarria in Oak Park; 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:** \$6,695  
**IMPR.:** \$20,956  
**TOTAL:** \$27,651

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 is improved with a one-story single-family dwelling of frame exterior construction with 900 square feet of living area. The dwelling is situated on a 6,534-square foot site. The dwelling was constructed in 1957. Features of the dwelling include central air conditioning. The property is located in Joliet, Joliet Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three assessment comparables located in the same neighborhood code and in the same subdivision as the subject.<sup>1</sup> The comparables are described as one-story single-family dwellings

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<sup>1</sup> The grid analysis submitted by the appellant lacked any information regarding the comparables' proximity to the subject and their neighborhood codes. This information was gleaned from the board of review grid analysis of the appellant's comparables.

of masonry exterior construction ranging in size from 1,048 to 1,256 square feet of living area. The dwellings were constructed from 1955 to 1961. The comparables feature a full unfinished basement, central air conditioning and one comparable has a fireplace. Each comparable has a detached garage ranging in size from 336 to 528 square feet of building area. The comparables have improvement assessments ranging from \$18,290 to \$23,725 or from \$17.45 to \$21.12 per square foot of living area. Appellant's attorney submitted a brief indicating "[w]e adjusted certain characteristics [*sic*] of the subject property and comparable properties to equalize and provide a fair comparison of the assessed value and per square footage value." 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 \$27,651. The subject property has an improvement assessment of \$20,956 or \$23.28 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code and the same subdivision as the subject property. The comparables are improved with one-story single-family dwellings of frame exterior construction ranging in size from 900 to 952 square feet of living area. The dwellings range in age from 63 to 92 years old. Two comparables have a full or partial unfinished basement; each comparable has central air conditioning and a garage ranging in size from 240 to 572 square feet of building area. The comparables have improvement assessments ranging from \$21,060 to \$25,136 or from \$23.40 to \$26.40 per square foot of living area. The board of review submitted a grid analysis of the appellant's comparables with complete descriptive information along with property record cards for the board of review's comparables. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

### **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 a reduction in the subject's assessment is not warranted.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's application of a mathematical calculation in arriving at the median improvement assessment and median price per square foot of living area. Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median building assessed value or median price per square foot of living area of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and

contrary to the assertion of the appellants' counsel in his brief, there is no indication that a simple mathematical calculation is the most equitable means to determine market value.

The parties submitted a total of seven suggested comparables for the Board's consideration. The comparables have varying degree of similarity to the subject property. The Board gave less weight to the appellant's three comparables along with board of review comparables #3 and #4 due to these having full or partial basements, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2. These comparables are most similar to the subject property in location, dwelling size, design, and most features. These comparables have improvement assessments of \$21,060 and \$22,314 or \$23.40 and \$24.79 per square foot of living area. The subject's improvement assessment of \$20,956 or \$23.28 per square foot of living area falls below the range established by the most similar comparables in this record. Given the subject's lack of a garage which is inferior to the two most similar comparables in this record, the subject's lower improvement assessment and lower per square foot assessment is supported. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. 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, therefore, no reduction in the subject's assessment is 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: July 16, 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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