



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

APPELLANT: TM Freedom LLC
DOCKET NO.: 16-01076.001-R-1
PARCEL NO.: 30-07-18-103-006-0000

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: \$7,306
IMPR.: \$19,837
TOTAL: \$27,143

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 one-story single-family dwelling of frame exterior construction with 1,152 square feet of living area. The dwelling was constructed in 1952 on a concrete slab foundation and features a fireplace.¹ The property has a 7,405-square foot site and is located in Joliet, Joliet Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. Appellant did not contest the land assessment. In support of this argument, the appellant submitted a grid analysis on three comparable properties located

¹ The parties differ whether or not the subject property has a basement. The property record card for the subject indicates that it was built on a slab foundation.

within the same subdivision as the subject.² The comparables are described as one-story or split-level single-family dwellings of frame exterior construction ranging in size from 1,128 to 1,732 square feet of living area. The dwellings were constructed in 1952 or 1958. Two comparables have a crawl space foundation with a partial basement, central air conditioning and a garage containing either 308 or 672 square feet of building area. Two comparables have sites of 7,840 and 9,147 square feet of land area; the third comparable's site size was not disclosed. The comparables have improvement assessments of ranging from \$17,757 to \$25,223 or from \$14.22 to \$15.94 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 \$27,143. The subject property has an improvement assessment of \$19,837 or \$17.22 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 subdivision as the subject. The comparables are improved with one-story single-family dwellings of masonry or frame exterior ranging in size from 960 to 1,104 square feet of living area. The comparables range in age from 57 to 65 years old. Three comparables feature central air conditioning and all have a garage ranging in size from 260 to 608 square feet of building area. The comparables have improvement assessments ranging from \$18,664 to \$21,650 or from \$17.95 to \$20.39 per square foot of living area. The board of review also submitted property record cards for the subject property and its comparables along with a brief in support of the assessment. 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

² In his grid analysis, the appellant's comparable #3 is the subject property. The appellant submitted "Will County Property Information" sheets for the subject along with three other properties, one of which was left off the grid analysis and instead substituted with information on the subject property. The Board finds that this was an inadvertent mistake and will consider the property with PIN # 30-07-18-103-018-0000 as appellant's comparable #3.

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 various degree of similarity to the subject property. The Board gave less weight to appellant's comparables #1 and #2 due to their dissimilar design when compared to the subject, as well as having a basement area, central air conditioning and a garage, unlike the subject property. The Board also gave reduced weight to appellant's last comparable identified as PIN # 30-07-18-103-018-0000 due to its larger size of living area when compared to the subject. The Board finds the best evidence of equity assessment to be the four board of review comparables. The Board finds these comparables are most similar to the subject in location, site size, dwelling size, age, design and features. These comparables have improvement assessments ranging from \$18,664 to \$21,650 or from \$17.95 to \$20.39 per square foot of living area. The subject's improvement assessment of \$19,837 or \$17.22 per square foot of living area is within the range established by the most similar comparables in this record on an overall basis and below the range on a per square foot basis. Based on this record, the Board finds that the subject's improvement was not inequitably assessed and, therefore, a reduction in the subject's 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.

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: July 16, 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

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