



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

APPELLANT: TM Freedom LLC
DOCKET NO.: 16-01082.001-R-1
PARCEL NO.: 30-07-24-402-025-0000

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: \$4,639
IMPR.: \$20,903
TOTAL: \$25,542

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 1,064 square feet of living area. The dwelling was constructed in 1960 on a slab foundation. The subject property 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 of undisclosed proximity to the subject property. The appellant also submitted property information taken from the Will County Supervisor of Assessments website regarding the subject property and the three comparables. The comparables are described as one-story single-family dwellings of frame exterior construction ranging in size from 1,560 to 1,860 square feet of living area. The dwellings were constructed from 1960 to 1965. Each comparable is built on a slab foundation

and has a detached garage ranging in size from 440 to 576 square feet of building area. The comparables' site sizes were not disclosed. The comparables have improvement assessments ranging from \$27,249 to \$31,088 or from \$16.71 to \$18.42 per square foot of living area. Appellant's attorney also submitted a brief expressing an "average" and "adjusted" values of the comparables' improvements and on a per square foot basis using a mathematical formula. 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 \$25,542. The subject property has an improvement assessment of \$20,903 or \$19.65 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 property. The comparables are improved with one-story single-family dwellings of frame exterior construction ranging in size from 1,040 to 1,164 square feet of living area. The comparables range in age from 53 to 57 years old. The comparables feature a full or partial basement, two comparables have central air conditioning and one comparable has a fireplace. Three comparables have a garage ranging in size from 288 to 360 square feet of building area. The comparables have improvement assessments ranging from \$25,383 to \$33,435 or from \$21.03 to \$29.23 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 which cited differences in the appellant's comparables when compared to the subject. 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 Board finds neither parties' comparables are particularly similar to the subject in all aspects. The appellant's comparables are all superior to the subject in that they each have a substantially larger living area when compared to the subject which requires a downward adjustment. The board of review comparables all have basements, unlike the subject, which is also superior and requires a downward adjustment. However, the Board shall make a determination of the subject's correct assessment regardless of the quality of the evidence from both parties. The Board finds both parties submitted comparables that have improvement assessments ranging from \$25,383 to \$33,435 or from \$16.71 to \$29.23 per square foot of living area. The subject's improvement assessment of \$20,903 or \$19.65 per square foot of living area falls below the range on an overall basis and within the range on a per square foot basis established by the comparables in this record submitted by both parties. Moreover, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot of living area improvement assessment when compared to the appellant's three comparables is well justified given its considerably smaller size. The Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment is supported 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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