



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

APPELLANT: James Kane
DOCKET NO.: 16-01084.001-R-1
PARCEL NO.: 16-05-19-314-006-0000

The parties of record before the Property Tax Appeal Board are James Kane, 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: \$21,229
IMPR.: \$91,238
TOTAL: \$112,467

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 single-family dwelling of brick and frame exterior construction with 2,836 square feet of living area. The dwelling was constructed in 2002 and features an unfinished basement, central air conditioning, a fireplace and a 443-square foot attached garage. The subject property's site size was not disclosed. The property is located in Lockport, Homer 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.¹ In support of

¹ On the Residential Appeal form, the appellant listed a different amount for the requested land assessment than the board of review land assessment. However, appellant made no argument for a reduced land assessment, nor did he disclose any information regarding the site size for the Board to make an informed analysis and decision on the land assessment. Furthermore, in counsel's brief, an identical dollar amount for the board of review assessed land

this argument, the appellant submitted a grid analysis on three comparable properties located in the same “neighborhood” as 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 two-story single-family dwellings of frame and masonry exterior construction ranging in size from 2,766 to 3,031 square feet of living area. The dwellings were constructed in 2002 or 2004. Each comparable has an unfinished basement, central air conditioning, a fireplace and an attached garage ranging in size from 473 to 660 square feet of building area. The comparables’ site sizes were not disclosed. The comparables have improvement assessments ranging from \$84,716 to \$92,911 or from \$29.70 to \$30.65 per square foot of living area. Appellant’s attorney also 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 \$112,467.² The subject property has an improvement assessment of \$91,238 or \$32.17 per square foot of living area.

The board of review criticized the failure of the appellant to present as comparables the same model home as the subject dwelling. Moreover, the board of review submitted a grid analysis for the appellant’s comparables with some corrections to the appellant’s grid in addition to a brief contesting the appellant’s comparables. In support of its contention of the correct assessment, the board of review also submitted information on six equity comparables located within .15 of a mile and in the same subdivision as the subject property. The comparables are improved with two-story single-family dwellings of brick and frame exterior construction each containing 2,836 square feet of living area. The comparables were constructed from 2002 to 2005. The comparables each feature an unfinished basement and central air conditioning; four comparables have a fireplace and each comparable has a garage containing either 613 or 620 square feet of building area. The comparables have improvement assessments ranging from \$89,903 to \$94,096 or from \$32.72 to \$33.18 per square foot of living area. 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

valuation was made for the land assessment. The Board finds that the discrepancy on the appeal form is inadvertent and therefore finds that no change in the subject’s land assessment was supported or warranted.

² Appellant’s grid analysis as well as his brief reflect an incorrect total assessment for the subject of \$108,245. The Board finds that the correct total assessment for the subject is \$112,467 as reflected in the final decision of the board of review.

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 nine suggested comparables for the Board's consideration. The Board finds that all nine comparables are similar to the subject in location, dwelling size, age, design, style and features. These comparables have improvement assessments ranging from \$84,716 to \$94,096 or from \$29.70 to \$33.18 per square foot of living area. The subject's improvement assessment of \$91,238 or \$32.17 per square foot of living area falls within the range established by all the comparables in this record. Consequently, 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



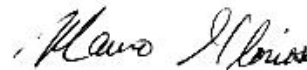
Member

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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