



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

APPELLANT: Steven & Linda Mikottis
DOCKET NO.: 16-01099.001-R-1
PARCEL NO.: 21-14-27-200-017-0000

The parties of record before the Property Tax Appeal Board are Steven & Linda Mikottis, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$20,506
IMPR.: \$127,085
TOTAL: \$147,591

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 masonry construction with 4,669 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 706 square foot garage. The property has a 109,771 square foot site and is located in Monee, Monee Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument, the appellants submitted

¹ The parties differ as to the size of the subject's dwelling. The Board finds the best evidence of dwelling size was the subject's property record card submitted by the board of review that had a schematic diagram, measurements and calculations of the dwelling's size.

information on seven assessment comparables located between .63 of a mile and 1.79 miles from the subject property. The comparables were improved with part two-story and part one-story dwellings ranging in size from 4,000 to 4,851 square feet of living area. The dwellings were constructed from 1999 to 2007. The appellants provided limited descriptive information for the respective comparables and only reported that each comparable features a basement. The comparables have improvement assessments ranging from \$67,070 to \$88,700 or from \$16.47 to \$20.97 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's building assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,591. The subject property has an improvement assessment of \$127,085 or \$27.22 per square foot of living area.

In response to the appeal, the board of review submitted a letter from the Monee Township assessor critiquing the comparables submitted by the appellants.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that were improved with part two-story and one-story dwelling of frame or masonry construction ranging in size from 3,936 to 4,956 square feet of living area. The dwellings were built from 1983 to 1996. Each comparable has a basement with one having finished area. In addition, the comparables each have central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 1,044 square feet of building area. One comparable has a 2,316 square foot airplane hangar. The comparables have improvement assessments ranging from \$80,610 to \$127,660 or from \$20.48 to \$25.76 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants critiqued the board of review comparables.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The Board gave little weight to the appellants' evidence as it contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. The Board also gave less weight to board of review comparable #3 due to its significantly smaller dwelling size and older age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be comparables #1 and #2 submitted by the board of review. Although these two comparables are older dwellings when compared to the subject, they are somewhat similar in dwelling size, design and some features. These comparables have improvement assessments of \$107,457 or \$127,660 or \$21.71 and \$25.76 per square foot of living area. The subject property has an improvement assessment of \$127,085 or \$27.22 per square foot of living area, which while slightly greater on a price per square foot basis, is also supported by the most similar comparables in this record after considering adjustments for age, size and/or features. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates 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 no reduction in the subject's assessment is justified.

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 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 presented.

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: September 17, 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

AGENCY

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