



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

APPELLANT: Robert & Elizabeth Dolezal  
DOCKET NO.: 16-01113.001-R-1  
PARCEL NO.: 14-12-17-203-039-0000

The parties of record before the Property Tax Appeal Board are Robert & Elizabeth Dolezal, 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:** \$19,400  
**IMPR.:** \$71,350  
**TOTAL:** \$90,750

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 one-story dwelling of frame exterior construction with 2,043 square feet of living area. The dwelling was built in 2008. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a garage containing 1,069 square feet of building area. The property has a 12,589-square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellants submitted evidence to the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process regarding the subject's improvement as the bases of the appeal. In support of the overvaluation argument, the appellants submitted information on five comparable properties located within .68 of a mile from the subject. The comparables are improved with one-story dwellings that range in size from 2,005 to 2,109 square feet of living area. The homes were built from 2001 to 2007. Three comparables have a basement, one

comparables has a crawl-space foundation, and one has a concrete slab foundation. Each home has central air conditioning and a garage ranging in size from 405 to 635 square feet of building area. One comparable has a fireplace. The comparables sold from March to October 2015 for prices ranging from \$170,000 to \$228,900 or from \$84.79 to \$108.53 per square foot of living area, including land.

In support of the assessment inequity claim, the appellants submitted a grid analysis with limited information on twelve equity comparables located within .49 of a mile from the subject.<sup>1</sup> The comparables have improvement assessments ranging from \$56,800 to \$63,400 or from \$28.21 to \$31.38 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,750. The subject's assessment reflects an estimated market value of \$272,850 or \$133.55 per square foot of living area, including land, area when applying Will County's 2016 three-year average median level of assessment of 33.26%. The subject property has an improvement assessment of \$71,350 or \$34.92 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales. Five comparables are located outside of the subject's subdivision. The board of review comparable #5 was also submitted by the appellants. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,857 to 2,109 square feet of living area. The dwellings range in age from approximately 10 to 23 years old. Each home has a full or partial basement, five of which have a finished area. Each home has central air-conditioning and a garage ranging in size from 380 to 738 square feet of building area. Three homes have a fireplace. The comparables have sites ranging in size from 10,402 to 13,817 square feet of land area. The comparables sold from April 2014 to May 2016 for prices ranging from \$228,900 to \$285,000 or from \$108.53 to \$146.15 per square foot of living area, including land.

The board of review also submitted information on eight equity comparables located within the same subdivision as the subject property. The equity comparables are improved with one-story single-family dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,690 to 2,176 square feet of living area. The dwellings range in age from 13 to 20 years old and feature full basements with two having finished area. Each dwelling also has central air conditioning, one or two fireplaces and a garage ranging in size from 405 to 785 square feet of building area. The comparables have sites ranging in size from 11,051 to 16,988 square feet of land area and improvement assessments ranging from \$59,400 to \$78,500 or from \$31.47 to \$37.03 per square foot of living area.

The board of review submitted property record cards for the subject property, its own sales and equity comparables along with a supporting brief. In its brief, the board of review argued that four of the appellant's comparable sales are located outside of the subject's subdivision where each property is subject to a special service area (SSA) lien that is amortized over 30 years and

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<sup>1</sup> The appellants' grid analysis does not contain much descriptive information regarding the equity comparables such as the dwellings' neighborhood code, exterior construction, site size, ages and descriptive features.

collected on each property's tax bill. The board of review argued that this lien has a negative impact on the sale prices of the properties in the subdivision due to the additional tax lien which had a negative impact on these home's market value. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that five board of review comparable sales are either too far in distance from the subject and outside the subject's subdivision or the sales are too remote in time and therefore should be given less weight. Furthermore, the appellants argued that the board of review did not contest the appellants' equity comparables and, therefore, those comparables should be given full weight to determine a fair assessment.

### **Conclusion of Law**

The appellants' contend in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the parties submitted for the Board's consideration a total of ten suggested sale comparables with various degrees of similarity to the subject property with one comparable common to both parties. The Board gave less weight to appellants' comparables #1 through #4 due to these properties being in a special assessment area (SSA). As such, these properties reportedly have a lien attached in the form of an additional tax burden which makes them less marketable which was not refuted in the record. The Board also gave less weight to board of review comparables #3, and #6 due to their sale dates in April and June 2014 being dated when compared to the subject's January 1, 2016 assessment date and thus less indicative of market value.

The Board finds the best evidence of market value is board of review comparables #1, #2, #4 and #5; comparable #5 is a common comparable to both parties. These four comparables are most similar in dwelling size, site size, style, age and most features. These comparables sold from March 2015 to May 2016 prices of \$228,900 to \$271,000 or for \$108.53 to \$145.93 per square foot of living area, land included. The subject's assessment reflects a market value of \$272,850 or \$133.55 per square foot of living area, including land, which is within the range established by the most similar comparables in this record on a per square foot basis. The Board recognizes that four of the most similar comparables are outside of the subject's subdivision. However, the evidence in this record reveals that there is no meaningful difference between the comparables and the subject with regard to location as indicated in their land assessments and market value. Moreover, the subject's slightly higher overall value is supported given its superior larger basement, larger garage and larger land area when compared to the most similar comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, based on this record, the Board finds that no reduction in the subject's assessment is justified on over-valuation.

The taxpayers also 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 parties submitted for the Board's consideration a total of twenty equity comparables with varying degree of similarity to the subject. The comparables' improvement assessments range from \$56,800 to \$78,500 or from \$28.21 to \$37.03 per square foot of living area. The subject's improvement assessment of \$71,350 or \$34.92 per square foot of building area falls within the range established by the comparables submitted by the parties. After considering adjustments to the comparables for differences in site size, dwelling size, age and features when compared to the subject, the Board finds that the appellants 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.

The Property Tax Appeal Board gave no weight to the appellants' argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." 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 sale price per square foot of living area, including land, 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 the rebuttal brief, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

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 general 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



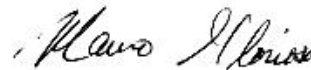
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Member

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: September 17, 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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