



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

APPELLANT: Rudy Wolfer
DOCKET NO.: 16-01117.001-R-1
PARCEL NO.: 14-12-01-301-003-0000

The parties of record before the Property Tax Appeal Board are Rudy Wolfer, the appellant, 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: \$28,550
IMPR.: \$192,350
TOTAL: \$220,900

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 dwelling of brick exterior construction with 3,809 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement, central air conditioning, two fireplaces, two four-car garages, one of which is attached and one of which is detached, with a total of 2,314 square feet of building area, and an inground swimming pool. The property has a 108,900 square foot or 2.5-acre site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables located within .73 of a mile from the subject. The comparables consist of one-story dwellings that were built from 1997 to 2009. The homes range in size from 3,474 to 4,000 square feet of living area. Each dwelling has a basement ranging in size from 1,355 to 3,660 square feet of building area. The appellant indicated the comparables have improvement

assessments ranging from \$108,350 to \$163,100 or from \$29.60 to \$44.31 per square foot of living area. The appellant indicated the comparables have an average improvement assessment reflecting a market value of \$108.72 per square foot of living area and a median improvement assessment reflecting a market value of \$103.54 per square foot of living area. Based on the foregoing evidence, the appellant requested the subject's total assessed value be reduced to \$141,311.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$220,900. The subject property has an improvement assessment of \$192,350 or \$50.50 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum from the Manhattan Township Assessor's Office which asserted that the appellant's equity analysis was deeply flawed and did not "allow for some of the differences" in their comparables when compared to the subject. The assessor noted that the subject has both an inground swimming pool and an extra four-car all brick garage which are not features of the appellant's comparables.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on six equity comparables, where board of review comparables #1, #2 and #6 are the same properties as appellant's comparables #5, #6 and #3, respectively. Additional documentation of aerial photos and property record cards were also submitted concerning these comparables along with a 2012 cost manual page concerning garages. The comparables consist of a part two-story and part split-level style dwelling and five, one-story dwellings of brick exterior construction that were built from 1997 to 2015. The homes range in size from 3,044 to 4,000 square feet of living area. Each dwelling has a basement ranging in size from 1,598 to 3,242 square feet of building area, one of which has finished area. The homes have central air conditioning, one or two fireplaces and a garage amenity ranging in size from 743 to 1,675 square feet of building area. Board of review comparables #1, #2, #4 and #5 each have inground swimming pools. The comparables have improvement assessments ranging from \$133,800 to \$163,100 or from \$33.45 to \$48.01 per square foot of living area. Based on this evidence and the contention that the subject is superior to each of the comparables, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant disputed the assessor's contention that land value was also an important factor in determining assessment equity. Furthermore, counsel argued that both parties' comparables have varying degrees of similarity to the subject and different characteristics, however, all comparables in the record support the appellant's contention for a reduced improvement assessment on a per-square-foot basis.

Conclusion of Law

The taxpayer 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.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. Less weight is given to the appellant's equity comparables #1, #2 and #4 as the analysis provided by the appellant did not provide descriptive information with respect to the features or amenities these properties have such as central air conditioning, number of fireplaces, garage area and/or pool amenities that would assist this Board in determining their degree of similarity to the subject property. The Board has given less weight to board of review comparable #3 as this dwelling differs in design from the subject one-story dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #5 and #6 along with board of review comparables #1, #2, #4, #5 and #6, where there are three common properties presented. These five comparables have varying degrees of similarity to the subject property with the subject being substantially superior to each comparable in its 2,314 square foot garage area; the nearest comparable garage contains 1,353 square feet in appellant's comparable #6/board of review comparable #2. These comparables had improvement assessments that ranged from \$33.45 to \$48.01 per square foot of living area. The subject's improvement assessment of \$50.50 per square foot of living area falls above the range established by the best comparables in this record and appears to be justified given its superior garage amenity.

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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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



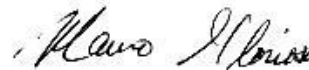
Member

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 21, 2020



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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