



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

APPELLANT: Kenneth Keehn
DOCKET NO.: 16-01132.001-R-1
PARCEL NO.: 30-07-01-303-026-0000

The parties of record before the Property Tax Appeal Board are Kenneth Keehn, 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: \$ 2,133
IMPR.: \$34,075
TOTAL: \$36,208

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 part two-story and part one-story dwelling of frame construction with 1,792 square feet of living area. The dwelling was constructed in 1943. Features of the home include a partial basement and a 1,080 square foot garage. The property has a 15,681 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparable sales and eight equity comparables.

The comparable sale properties were located within 1.43 miles of the subject and consist of a two-story and three, part two-story and part one-story dwellings that were built between 1900 and 1965. The homes range in size from 1,680 to 1,952 square feet of living area with full or partial basements and a garage ranging in size from 314 to 896 square feet of building area. One

of the homes has central air conditioning and one home has a fireplace. The comparables sold between January and December 2015 for prices ranging from \$40,100 to \$68,000 or from \$26.10 to \$34.84 per square foot of living area, including land.

As to the inequity argument, the appellant provided a spreadsheet with limited data that presented only the proximity, design, dwelling size, basement size and age of eight comparable properties; missing from the spreadsheet were features such as air conditioning, fireplaces and/or garages. The comparables were located within .90 of a mile of the subject. The properties consist of part two-story and part one-story dwellings that were built between 1937 and 1950. The homes range in size from 1,392 to 1,886 square feet of living area. Six of the comparables have basements ranging in size from 417 to 1,036 square feet of building area. The comparables had improvement assessments ranging from \$21,650 to \$27,089 or from \$14.13 to \$16.32 per square foot of living area.

Based on this evidence, the appellant 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 \$36,208. The subject's assessment reflects a market value of \$108,863 or \$60.75 per square foot of living area, land included, when using the 2016 three year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$34,075 or \$19.02 per square foot of living area.

In response to the sales presented by the appellant, the board of review, through the township assessor, contended that none of the properties were located in the subject's neighborhood and each of the comparable sales were foreclosures.

In support of its contention of the correct assessment on market value grounds, the board of review through the township assessor submitted information on four comparable sales, three of which were located within the same subdivision as the subject. The township assessor reported that there were no sales of two-story dwellings in the subject's immediate neighborhood, therefore, for purposes of analysis the assessor presented comparables consisting of three, part 1.5-story and part 1-story frame dwellings and one, two-story dwelling that was in an adjacent subdivision. The dwellings were built between 1908 and 1951. The homes range in size from 1,092 to 1,440 square feet of living area. Each comparable has a basement and a garage ranging in size from 336 to 576 square feet of building area. Three of the comparables also have central air conditioning. The comparables sold between June 2016 and August 2017 for prices ranging from \$111,000 to \$140,000 or from \$77.08 to \$114.38 per square foot of living area, including land.

As to the inequity argument, the board of review through the township assessor provided a grid analysis of three comparables that were located in the subject's subdivision. The properties consist of a two-story and two, part two-story and part one-story dwellings of frame construction that were built in 1916 or 1955. The homes range in size from 1,390 to 2,064 square feet of living area. Two of the comparables have basements and each comparable has central air conditioning along with a garage ranging in size from 240 to 720 square feet of building area.

The comparables had improvement assessments ranging from \$27,462 to \$46,393 or from \$19.43 to \$22.67 per square foot of living area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, as to the comparable sales presented by the board of review, the appellant critiqued each comparable noting differences in date of sale, design and/or size. Counsel further made arguments on behalf of the appellant as to the manner in which comparable sales should be analyzed by the Property Tax Appeal Board under the preponderance of the evidence standard.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted as to market value issues.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. None of the comparables were particularly similar to the subject dwelling in age, size and/or design. The comparables sold for prices ranging from \$40,100 to \$140,000 or from \$23.87 to \$114.38 per square foot of living area, including land. The subject's assessment reflects a market value of \$108,863 or \$60.75 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence and giving due consideration to the subject's age and dwelling size, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayer also contends assessment inequity as a 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 eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #4 and #6 along with board of review comparable #3 as these dwellings lack a basement as compared to the subject that has a partial basement.

The best evidence of assessment equity consists of appellant's comparables #1, #2, #3, #5, #7 and #8 along with board of review comparables #1 and #2. These comparables had improvement assessments ranging from \$21,650 to \$46,393 or from \$14.13 to \$22.67 per square foot of living

area. The subject's improvement assessment of \$34,075 or \$19.02 per square foot of living area falls within the range of the best equity comparables in this record and appears to be well-supported when giving due consideration to the subject's age and dwelling size as compared to the comparable dwellings.

Based on this equity evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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



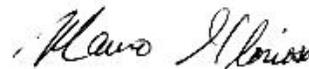
Member

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: October 15, 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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