



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

APPELLANT: John Duskey
DOCKET NO.: 16-01149.001-R-1
PARCEL NO.: 23-15-03-411-008-0000

The parties of record before the Property Tax Appeal Board are John Duskey, 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: \$6,838
IMPR.: \$42,450
TOTAL: \$49,288

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 dwelling of brick exterior construction with 1,597 square feet of living area. The dwelling was constructed in 1939. Features of the home include a basement, central air conditioning, a fireplace, a 235 square foot enclosed brick porch with heat and a 1,286 square foot attached garage with heat and attic storage that was built in 2010. The property has a 12,087 square foot site and is located in Crete Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted limited descriptive information on 10 assessment comparables located within the same neighborhood as the subject. The comparables consist of two-story dwellings ranging in size from 1,488 to 1,980 square feet of living area that were built from 1929 to 1942. Each comparable features a basement. The comparables have improvement assessments ranging from

\$29,786 to \$39,503 and from \$16.53 to \$23.49 per square foot of living area. Based on this evidence, the appellant requests 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 \$49,288. The subject property has an improvement assessment of \$42,450 or \$26.58 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a detailed grid analysis and property record cards for the appellant's ten comparables.

In rebuttal, the counsel submitted a letter critiquing the board of review's evidence.

Conclusion of Law

The appellant argued 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 failed to meet this burden of proof.

The record contains ten assessment comparables for the Board's consideration. The Board finds these comparables have varying degrees of similarity to the subject in dwelling size, design, age and some features though all have inferior garages. These properties have improvement assessments ranging from \$29,786 to \$39,503 and from \$16.53 to \$23.49 per square foot of living area. The subject property's improvement assessment of \$42,450 or \$26.58 per square foot of living area falls above the range established by the most similar equity comparables contained in the record which is justified considering the subject's superior features that include a larger heated garage. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, a reduction in the subject's assessment is not 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



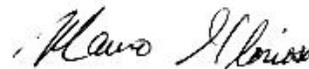
Member

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: 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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COUNTY

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