



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

APPELLANT: Tomasz Jamrozy
DOCKET NO.: 16-01162.001-R-1
PARCEL NO.: 12-02-06-301-007-0000

The parties of record before the Property Tax Appeal Board are Tomasz Jamrozy, the appellant, by attorney Jessica Hill-Magiera 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: \$27,500
IMPR.: \$101,600
TOTAL: \$129,100

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 brick and vinyl exterior construction with 2,246 square feet of living area. The dwelling was constructed in 1987. Features of the home include an unfinished basement containing 1,151 square feet, central air conditioning, one fireplace and a two-car attached garage with 518 square feet. The property has a 7,051 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on twelve comparables improved with two-story dwellings that range in size from 2,144 to 2,444 square feet of living area. The dwellings were built from 1986 to 1988. Each comparable is described as having a basement ranging in size from 539 to 1,192 square feet. The comparables have improvement assessments ranging from \$69,500 to \$99,500 or from \$28.44 to \$42.02 per square foot of living area. According to the appellant's analysis the comparables have building assessments reflecting

market values ranging from \$85.32 to \$126.09 per square foot of living area. The appellant indicated the subject's improvement assessment reflects a market value of \$135.72 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$68,406 and the total assessment be reduced to \$95,906.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,100. The subject property has an improvement assessment of \$101,600 or \$45.24 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables, which included appellant's comparables #8 and #11. The comparables are described as being improved with three part two-story and part one-story dwellings and two two-story dwellings with brick and vinyl or vinyl exteriors that range in size from 2,161 to 2,384 square feet of living area. The dwellings were constructed in 1987. Each property has a basement that range in size from 707 to 1,110 square feet, central air conditioning, one or two fireplaces and a garage that range in size from 445 to 472 square feet of building area. The comparables are located in the same subdivision as the subject property and within .23 miles of the subject. Their improvement assessments range from \$90,500 to \$102,900 or from \$39.31 to \$47.62 per square foot of living area.

In rebuttal the board of review asserted that all the basement sizes presented by the appellant were incorrect. The board of review also asserted the appellant's analysis did not include all the amenities associated with the properties.

The board of review requested no change be made to the assessment.

Conclusion of Law

The appellant 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 record contains fifteen comparables submitted by the parties to support their respective positions. Less weight is given the appellant's comparables due to the lack of descriptive detail about the features associated with each comparable to allow a more complete comparative analysis by this Board. The Board gives more weight to the board of review analysis, which included three comparables it identified and two comparables also used by the appellant. More weight was given the board of review analysis because it provided more detailed descriptions associated with the comparables and copies of the property record cards for the properties as the foundation for the descriptions. These properties have improvement assessments ranging from \$39.31 to \$47.62 per square foot of living area. The subject property has an improvement assessment of \$45.24 per square foot of living area, well within the range established by the best

comparables, and well justified considering its larger basement and larger garage in relation to these five properties.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

In conclusion, 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: August 20, 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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