



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

APPELLANT: Liam Foley  
DOCKET NO.: 16-01204.001-R-1  
PARCEL NO.: 14-12-12-101-010-0000

The parties of record before the Property Tax Appeal Board are Liam Foley, the appellant, by attorney Mary Kate Gorman, Attorney at Law in Chicago; 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:** \$28,750  
**IMPR.:** \$101,400  
**TOTAL:** \$130,150

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 single-family dwelling of frame and masonry construction with 2,784 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a basement with a finished area, central air conditioning, a fireplace, a garage containing 695 square feet of building area and a pole barn containing 2,592 square feet of building area. The property has a 108,900-square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not contest the land assessment. In support of this argument, the appellant submitted information on three equity comparables located within .7 of a mile from the subject property. The comparables are described as two-story single-family dwellings of frame or frame and masonry exterior construction ranging in size from 2,667 to 3,247 square feet of living area. The dwellings range

in age from 18 to 23 years old. Features of the comparables include full finished basements, central air conditioning, a fireplace and a garage ranging in size from 428 to 1,240 square feet of building area. The properties have sites ranging in size from 61,885 to 108,900 square feet of land area. The comparables have improvement assessments ranging from \$77,450 to \$87,750 or from \$27.02 to \$30.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,150. The subject property has an improvement assessment of \$101,400 or \$36.42 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located within one block from the subject property. The comparables are improved with two, one-story and five, two-story single-family dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,400 to 3,260 square feet of living area. The dwellings range in age from 12 to 24 years old. Each dwelling has a basement with one having a finished area. Six dwellings have central air-conditioning; each dwelling has one or two fireplaces and a garage ranging in size from 447 to 1,045 square feet of building area. Six of the comparables each have a pole barn. The comparables have sites ranging in size from 108,900 to 125,017 square feet of land area. The board of review also submitted property record cards for the subject property and the comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 Board finds that the parties submitted a total of ten equity comparables for the Board's consideration. The Board gave less weight to appellant's comparable #1 along with board of review comparables #2, #3, #4 and #7 due to their larger dwelling size and/or one-story design when compared to the subject's two-story dwelling of 2,782 square feet of living area. The Board finds that the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparables #1, #5 and #6. These five comparables are most similar to the subject in location, design, age, dwelling size, and most features. These five comparables have improvement assessments that range from \$77,450 to \$104,700 or from \$29.04 to \$37.53 per square foot of living area. The subject's improvement assessment of \$101,400 or \$36.42 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, 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.

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.

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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