



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

APPELLANT: David Palgen  
DOCKET NO.: 16-01206.001-R-1  
PARCEL NO.: 14-12-12-101-020-0000

The parties of record before the Property Tax Appeal Board are David Palgen, the appellant, by 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 **a reduction** 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:** \$24,750  
**IMPR.:** \$73,000  
**TOTAL:** \$97,750

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 exterior construction with 2,516 square feet of living area. The dwelling was constructed in 1997 and features a 1,078-square foot unfinished basement, and an 830-square foot attached garage. The dwelling is located in Manhattan Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The properties are located within one block of the subject and have the same neighborhood code as the subject. The comparables consist of one, two-story single-family dwelling, and two, part two-story and part one-story single-family dwellings of frame or frame and masonry exterior construction. The houses were built from 1993 to 1997 and contain from 2,667 to 3,247 square feet of living area. Each of the comparables has a full unfinished basement, central air-conditioning, one to four

fireplaces, and an attached garage ranging in size from 428 to 914 square feet of building area.<sup>1</sup> Comparable #3 has an additional 400-square foot detached garage. 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 improvement assessment to \$67,982 or \$27.02 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,800. The subject property has an improvement assessment of \$80,050 or \$31.82 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables, two of which were also submitted by the appellant. Five of the comparables have the same neighborhood code as the subject. The comparables proximity to the subject is described only as being in "same subdivision" or "less than .5 mile" from the subject. The parcels are improved with five, part two-story, part one-story single-family dwellings, and three, two-story single-family dwellings of frame or frame and masonry exterior construction. The dwellings were built from 1993 to 2000 and range in size from 2,225 to 2,871 square feet of living area. One comparable has a partial unfinished basement; seven comparables have full unfinished basements. Seven of the comparables have central air-conditioning. Seven of the comparables each have one fireplace and one comparable has four fireplaces. The comparables have attached garages ranging in size from 671 to 1,607 square feet of building area. One comparable has an additional detached 400-square foot garage. The comparables have improvement assessments ranging from \$63,700 to \$101,950 or from \$28.63 to \$38.17 per square foot of living area. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>1</sup> The information contained on appellant's grid analysis was incomplete and inaccurate and has been corrected and supplemented by information submitted by the board of review. Appellant answered only "yes" on the grid analysis as to the number of fireplaces for his comparables. As appellant's comparables #2 and #3 were also used by the board of review, the evidence shows those two comparables have one or four fireplaces. The number of fireplaces for appellant's comparable # 1 is unknown. The garage sizes provided by appellant's attorney on the grid analysis for the subject and appellant's comparables #2 and #3 do not match the garage sizes shown on the grid analysis or on the property record cards submitted by the board of review. No property record card was provided by either party for appellant's comparable #1 so the Board is relying solely upon the information submitted by appellant as to the features of comparable #1.

The parties presented data on nine suggested comparables for the Board's consideration, as two comparables were submitted by both parties. The Board gave less weight to appellant's comparable #1 due to its larger dwelling size when compared to the subject. The Board gave less weight to the board of review's comparables #1 through #3 and #6 through #8 as comparables #1 through #3 differ from the subject in dwelling size, basement size and/or garage size when compared to the subject. Comparables #6 through #8 are located in a different subdivision and have a different neighborhood code than the subject.

The Board finds the two common comparables submitted by the appellant and the board of review to be the best evidence of assessment equity in the record. They are similar to the subject in design, location, size, foundation and most features and had improvement assessments of \$77,450 and \$86,050 or \$29.04 and \$30.75 per square foot of living area, respectively. The subject's improvement assessment \$31.82 per square foot of living area is higher than the per square foot assessment of the two best comparables in the record. After making adjustments to the comparables for their superior attributes such as central air conditioning, fireplaces, and an additional detached garage, the Board finds a reduction in the subject's assessment is 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.

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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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