



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

APPELLANT: Joseph Alberico
DOCKET NO.: 16-01262.001-R-1
PARCEL NO.: 14-12-12-102-012-0000

The parties of record before the Property Tax Appeal Board are Joseph Alberico, the appellant; 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: \$24,750
IMPR.: \$112,950
TOTAL: \$137,700

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 is improved with a two-story-single family dwelling of frame and masonry construction with 2,946 square feet of living area. The dwelling was constructed in 1998 and is approximately 18 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 67,993 square foot site and is located in Manhattan, Manhattan 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 four equity comparables improved with three, two-story dwellings and one, part two-story and part one-story dwelling of frame or frame and masonry construction that range in size from 2,516 to 2,899 square feet of living area. The dwellings range in age from 11 to 19 years old. Each comparable has an unfinished basement, central air conditioning and a two-car or a three-car attached garage. Three comparables each have one fireplace. The comparables are located within .5 miles of the

subject property with three being located in the same subdivision as the subject property. These properties have improvement assessments ranging from \$77,450 to \$92,200 or from \$26.33 to \$31.82 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$88,896 or \$30.18 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 \$137,700. The subject property has an improvement assessment of \$112,950 or \$38.34 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 identified by the township assessor's office. The comparables are improved with six, two-story dwellings and two, part two-story and part one-story dwellings of frame, masonry or frame and masonry construction that range in size from 2,671 to 3,385 square feet of living area. The dwellings range in age from 9 to 19 years old. Six comparables are located in the same subdivision as the subject property and two are located in an adjacent subdivision within one-block of the subject property. Each comparable has an unfinished basement, six comparables are reported to have central air conditioning, seven comparables have one or two fireplaces and the comparables have garages ranging in size from 744 to 1,607 square feet of building area. Comparable #1 has a shed with 276 square feet of building area. These properties have improvement assessments ranging in size from \$92,150 to \$139,950 or from \$32.56 to \$43.51 per square foot of living area.

In rebuttal the township assessor's office asserted that appellant's comparables #1 and #4 are all frame with a little brick trim in the front and a simple design or a more modest architecture than the subject dwelling.

The board of review requested no change to 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 record contains twelve comparables to support their respective positions. The comparables were similar to the subject property in location, age and features. The Board gives most weight to appellant's comparables #2 and #3 as well as board of review comparables #3, #4 and #7 as each of these properties was of frame and masonry construction like the subject property. These properties have improvement assessments ranging from \$30.75 to \$43.51 per square foot of living area. The subject's improvement assessment of \$38.34 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. 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 this record.

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



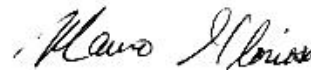
Member

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: September 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Joseph Alberico
24130 South Blackhawk Drive
Manhattan, IL 60442

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432