



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

APPELLANT: Rod and Lorraine Ohlrogge
DOCKET NO.: 16-01288.001-R-1
PARCEL NO.: 14-12-14-400-017-0000

The parties of record before the Property Tax Appeal Board are Rod and Lorraine Ohlrogge, the appellants, by Timothy J. McGrath, Attorney at Law, in Manhattan; 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: \$ 29,050
IMPR.: \$123,000
TOTAL: \$152,050

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story dwelling of frame construction that has 2,300 square feet of living area. The dwelling was built in 2015. Features include a full basement, central air conditioning, a fireplace and a 1,460 square foot garage. The subject parcel is also improved with a 9,000 square foot pole barn that was built in 2010.¹ The subject property is located in Manhattan Township, Will County.

The appellants contend assessment inequity as the basis of the appeal.² The subject's land assessment was not challenged. In support of the inequity claim, the appellants submitted a grid

¹ The appellants did not disclose that the subject parcel was improved with a pole barn. The subject's property record card that was submitted by the board of review depicts the pole barn has an assessed value of \$25,000.

² The appellants' attorney also indicated that comparable sales was an alternative basis of the appeal, but did not submit any comparable sales evidence to support this claim.

analysis of three assessment comparables located from ½ of a mile to 3 miles from the subject. The comparables are comprised of one-story dwellings of frame or masonry construction that are from 19 to 36 years old. The grid analysis depicts the comparables do not have a basement. The comparables have central air conditioning, one fireplace and garages that contain from 672 to 945 square feet of building area. The dwellings range in size from 2,585 to 2,800 square feet of living area. The comparables have improvement assessments ranging from \$83,700 to \$123,550 or from \$31.58 to \$44.83 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$93,288.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$152,050. The subject property has an improvement assessment of \$123,000. However, the improvement assessment includes the assessment for the 9,000 square foot pole barn that has an assessed value of \$25,000. Therefore, the subject's residence and ancillary improvements has a residual assessment of \$98,000 or \$42.61 per square foot of living area.

In support of the subject's assessment, the board of review submitted a grid analysis of eight assessment comparables and a letter addressing the appeal. The evidence was prepared by the Manhattan Township Assessor. The comparables are located within 1.5 miles from the subject. The comparables consist of four, one-story dwellings; two, part one and one-half and part one-story dwellings; and two, one and one-half story dwellings. The dwellings are of frame, masonry or frame and masonry construction that are from 1 to 72 years old. Seven comparables have full or partial unfinished basements and one comparable has a partial finished basement. All the comparables have central air conditioning; five comparables have one or two fireplaces; and each comparable has an attached garage that range in size from 565 to 1,536 square feet of building area. Five comparables are also improved with a barn and two comparables have an extra detached garage. The dwellings range in size from 1,624 to 2,784 square feet of living area. The comparables have improvement assessments ranging from \$68,700 to \$141,000 or from \$37.37 to \$55.99 per square foot of living area.

The township assessor asserted comparable #8 was most similar to the subject, but its pole building is assessed as part of the farm at \$75,000. The residential improvements are assessed at \$116,650 or \$45.13 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 taxpayers 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 appellants did not meet this burden of proof.

The record contains 11 assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. All the comparables are older in age when compared to the subject. In addition, comparables #1 and #3 are located 3 miles from the subject, which is not proximate in location. The Board also gave less weight to comparables #1, #3, #4, #5, #6 and #7 submitted by the board of review. Five of these comparables are older in age than the subject's new construction and four comparables are of a dissimilar design when compared to the subject. The Board finds the two remaining comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and most features, noting the improvement assessment for comparable #8 excludes the assessment associated with the pole barn. They have improvement assessments of \$95,900 and \$116,650 or \$38.75 and \$45.13 per square foot of living area. The subject property's residence, excluding the assessed value associated with the pole barn of \$25,000³, has a residual improvement assessment of \$98,000 or \$42.61 per square foot of living area, which falls between the improvement assessments of the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds that the appellants failed to overcome this burden.

³ Again, appellants' attorney failed to disclose the existence of the pole barn or challenge its associated assessment of \$25,000.

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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