



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

APPELLANT: James Corradetti
DOCKET NO.: 17-00190.001-R-1
PARCEL NO.: 05-06-11-108-045-0000

The parties of record before the Property Tax Appeal Board are James Corradetti, the appellant, by Ken Bellah, of the Law Offices of Ken Bellah 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: \$31,200
IMPR.: \$153,094
TOTAL: \$184,294

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the 2017 County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 ranch-style dwelling of masonry exterior construction with 2,932 square feet of living area. The house was custom-built and is situated on a waterfront lot in a gated community. Features of the home include a full walkout basement with 1,532 square feet of finished area, central air conditioning, two fireplaces, a 966-square foot attached garage and an inground pool. The dwelling has a site of approximately 18,938 square feet and is located in Joliet, Troy Township, Will County.¹

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and assessor's

¹ The lots sizes of the comparables as submitted by both parties for the subject property and several of the comparable are not the same and vary from one foot to 83 square feet in size.

information sheets on five comparable properties. The comparables are located on the same street as the subject and within the gated portion of the subdivision. Four of the comparables are waterfront properties. The dwellings are situated on sites ranging from 14,919 to 23,056 square feet of land area. The comparables consist of one, one-and-a-half story dwelling and four, one-story ranch-style dwellings of masonry or frame and masonry exterior construction built from 2003 to 2016 and range in size from 2,345 to 4,019 square feet of living area. The comparables have full basements, three with finished areas, one being a walkout basement, and one being a lookout basement. The comparables have central air conditioning, four comparables have one or two fireplaces, and each comparable has a garage ranging in size from 473 to 1,207 square foot of building area. Two comparables feature inground pools. One comparable has an elevator. The comparables also have various other distinguishing amenities such as open masonry or frame porches, paver patios, and decks. The comparables have land assessments ranging from \$24,150 to \$39,100 or from \$1.24 to \$2.03 per square foot of land area and improvement assessments ranging from \$87,700 to \$177,848 or from \$37.40 to \$44.25 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$29,620 or \$1.56 per square foot of land area and a reduction in the subject's improvement assessment to \$131,151 or \$44.73 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 as \$184,294. The subject's land assessment is \$31,200 or \$1.65 per square foot of land area and its improvement assessment is \$153,094 or \$52.21 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, four of which were also submitted by the appellant. The board of review submitted a grid analysis of all of the one-story homes within the subject's neighborhood, four of which are also waterfront properties. The dwellings are situated on sites ranging from 14,919 to 20,707 square feet of land area, are of masonry or frame and masonry exterior construction, were built from 2003 to 2016, and contain from 2,345 to 4,019 square feet of living area. The comparables have full basements, two with finished areas, two being walkout basements and one being a lookout basement. Other features include central air conditioning, four comparables have one to three fireplaces and each comparable has a garage ranging in size from 473 to 1,207 square foot of building area. Two comparables feature inground pools. One comparable has an elevator. The comparables also have various other distinguishing amenities such as open masonry or frame porches, paver patios, and decks. The comparables have land assessments ranging from \$24,150 to \$41,600 or from \$1.24 to \$2.03 per square foot of land area and improvement assessments ranging from \$87,700 to \$177,848 or from \$37.40 to \$44.25 per square foot of living area.

The assessor also submitted a brief stating in part that the appellant purchased this custom-built home from the builder in December 2016 for \$1,068,662. The assessor states that "the contractor's building permit to construct the home minus the land, inground pool and fence that surrounds it was taken out for \$600,000. An additional permit was taken out for \$45,000 for the swimming pool and fence. The 2017 assessment on this home is \$552,882 which is below the permit amounts and far below the purchase price." Based on the foregoing evidence, the board of review requested confirmation of the subject's improvement and land assessments.

In rebuttal, the appellant submitted a brief citing errors and inconsistencies in the assessor's evidence along with property record cards and photos of the comparables.

Conclusion of Law

The taxpayer contends assessment inequity for both the land and improvement assessments 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 proven 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 has not met this burden of proof and no reduction is warranted.

Regarding the land inequity contention, the parties submitted six comparables for the Board's consideration, as four comparables were submitted by both parties. The Board gave less weight to appellant's #3/board of review comparable #2 which is not a waterfront lot when compared to the subject, appellant's #2/board of review comparable #1 due to its smaller land area when compared to the subject, and appellant's comparable #4 due to its larger land area when compared to the subject. The remaining comparables were more similar in land size to the subject and had land assessments ranging from \$25,700 to \$41,600 or from \$1.64 to \$2.03 per square foot of land area. Therefore, the subject's land assessment of \$31,200 or \$1.65 per square foot of land area is supported by this evidence and no reduction is warranted.

With respect to the subject's improvement assessment, the record contains six comparables for the Board's consideration, as four comparables were submitted by both parties. The Board gave less weight to appellant's comparable #4 which is a dissimilar 1.5 story design when compared to the subject's one-story design. The Board finds appellants' #1/board of review comparable #3 is an older dwelling when compared to the subject and board of review #4 is an older and larger dwelling when compared to the subject. Both parties agree that since each of the comparables is a custom-built home, none of the comparables are identical to the subject on a comparative basis. Nonetheless, the Board finds that appellant's/board of review comparables #2/#1, #3/#2 and #5/#5 are the most similar comparables to the subject contained in the record in design, age, size, location and most features. These comparables had improvement assessments that ranged from \$122,494 to \$177,848 or from \$39.44 to \$44.25 per square foot of living area. The subject property's improvement assessment of \$153,094 or \$52.21 per square foot of living area falls within the range established by the most similar comparables contained in this record on an overall basis but above the range on a per square foot basis. After considering adjustments for differences in features, such as the lack of an inground pool or a walkout basement and some other amenities, the Board finds the subject's higher per square foot improvement assessment appellant is justified. As a result, the appellant has not demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, no reduction in the subject's assessment is warranted.

When an appeal is based on assessment inequity, the appellant has the burden of showing the subject property is inequitably assessed by clear and convincing evidence. Proof of an

assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

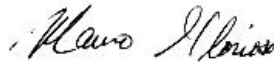
"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

The Board finds the subject property was purchased in December 2016 for \$1,068,662. The 2017 assessment on this home is \$552,882 which is below its purchase price. Based on the most recent comparable sales in the record, which sold for prices of \$340,000 and \$525,000, the Board finds the subject's higher per square foot improvement assessment is well justified considering the credible evidence contained 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: December 18, 2018



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

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