



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

APPELLANT: SRP Sub LLC
DOCKET NO.: 17-00387.001-R-1
PARCEL NO.: 12-02-18-315-022-0000

The parties of record before the Property Tax Appeal Board are SRP Sub LLC, the appellant, by attorney Michael R. Davies, of Ryan Law LLP 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: \$27,523
IMPR.: \$86,981
TOTAL: \$114,504

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 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 2-story dwelling of brick and frame exterior construction with 3,036 square feet of living area. The dwelling was constructed in 2005. The subject features a full basement with 900 square feet of finished area, central air conditioning, a fireplace and a 3-car garage.¹ The property is located in Bolingbrook, DuPage Township, Will County.

¹ In the grid analysis, the appellant did not disclose the exterior construction or basement finish of the subject. The appellant also claims the subject has no central air conditioning and no garage. The board of review claims the subject has central air conditioning and a 3-car garage and provided a Property Record Card to support the claim including a photograph of the subject and its 3-car garage. The Board finds the board of review provided the best supported descriptive data of the subject property in the record which was not refuted by the appellant with any rebuttal filing.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted limited information on three assessment comparables. The appellant submitted an aerial photo of the subject's neighborhood showing the locations of the appellant's comparables in close proximity to the subject. The appellant's comparables are described as 2-story dwellings, two of which were built in 2005. They contain either 2,586 or 3,036 square feet of living area. Two comparables have full basements and one comparable had no basement information reported. Two comparables have 443 square foot garages and all have fireplaces. The comparables have improvement assessments ranging from \$55,787 to \$81,414 or from \$21.57 to \$29.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment from \$86,981 to \$72,477.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$114,504. The subject property has an improvement assessment of \$86,981 or \$28.65 per square foot of living area.

With respect to the appellant's evidence, the board of review submitted a letter from the township assessor citing lack of "values for subject or improvement per square foot for comparison." The assessor also claims the subject has a partially finished basement, a 3-car garage and central air conditioning, and submitted a Property Record Card to support the claim.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. The comparables consist of 2-story dwellings of brick and frame exterior construction. They have the same neighborhood code as the subject. The dwellings contain either 3,036 or 3,112 square feet of living area and were built from 2003 to 2005. The comparables have unfinished basements, central air conditioning, and 2 or 3-car garages. Two comparables feature fireplaces. They have improvement assessments ranging from \$81,099 to \$88,767 or from \$26.71 to \$28.52 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 appellant 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 appellant failed to meet this burden of proof.

Both parties submitted a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3 based on unknown age and/or unknown foundation type. The Board finds the best evidence of assessment equity are the appellant's comparable #2 and the board of review comparables. These comparables are similar to the subject in design, age, dwelling size and several features. They have improvement assessments ranging from \$55,787 to \$88,767 or from \$21.57 to \$28.52 per square foot of living

area. The subject property has an improvement assessment of \$86,981 or \$28.65 per square foot of living area, which is within the range established by the most similar comparables in this record on an overall basis, and only slightly above the range on a per square foot basis, which is justified given the subject's superior finished basement area. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment based on inequity is warranted.

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 the 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.



Chairman



Member



Member



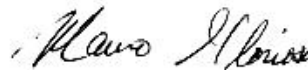
Member

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: April 21, 2020



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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