



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

APPELLANT: HPA Borrower 2016-1 LLC  
DOCKET NO.: 17-00390.001-R-1  
PARCEL NO.: 11-04-32-303-016-0000

The parties of record before the Property Tax Appeal Board are HPA Borrower 2016-1 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:** \$17,855  
**IMPR.:** \$42,733  
**TOTAL:** \$60,588

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 1-story dwelling of brick exterior construction with 1,810 square feet of living area. The dwelling was constructed in 1962. The subject features a full unfinished basement, central air conditioning, a fireplace, a 308 square foot attached garage and a 528 square foot detached garage.<sup>1</sup> The property is located in Crest Hill, Lockport Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted limited information on three assessment comparables. The appellant did not disclose the distances of the

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<sup>1</sup> The appellant did not disclose any information about the subject in either the grid analysis or in Section III – Description of Property of the appeal form. The Board will use the information on the subject submitted by the board of review in its analysis.

comparables from the subject or the neighborhood(s) of the comparables but did submit an aerial photograph depicting the general locations of the three comparables. The comparables are described as 1-story or part 2-story/part 1-story dwellings built in 1953 or 1998. They range in size from 800 to 1,708 square feet of living area. Two comparables are on slab foundations and one features a full basement. Two have central air conditioning, one has a fireplace and two have garages. The comparables have improvement assessments ranging from \$24,367 to \$39,532 or from \$19.91 to \$34.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment from \$42,733 to \$30,545.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$60,588. The subject property has an improvement assessment of \$42,733 or \$23.61 per square foot of living area.

With respect to the appellant's evidence, the board of review confirmed the appeal is based on equity and reported all of the appellant's comparables are in a different township than the subject.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, three of which have the same neighborhood code as the subject. The comparables consist of 1-story dwellings of brick exterior construction. The dwellings range in size from 1,596 to 1,873 square feet of living area and were built from 1958 to 1969. The comparables have unfinished basements, central air conditioning, one fireplace each and one or two garages. They have improvement assessments ranging from \$41,958 to \$44,509, or from \$23.76 to \$26.71 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 seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables based on dissimilar styles, ages and/or foundations as compared to the subject. The Board also gives less weight to board of review comparable #4 based on its location in a different neighborhood than the subject. The Board gives more weight to the board of review comparables #1, #2 and #3 which are similar to the subject in location, design, age, exterior construction, dwelling size and most features. They have improvement assessments ranging from \$41,958 to \$44,509, or from \$23.76 to \$25.90 per square foot of living area. The subject property has an improvement assessment of \$42,733 or \$23.61 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 less than the range on a per square foot basis. 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 exists 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.



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Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



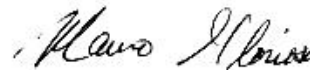
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Member

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: April 21, 2020



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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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