



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

APPELLANT: Andrzej Krozel
DOCKET NO.: 17-00543.001-R-1
PARCEL NO.: 12-02-07-302-025-0000

The parties of record before the Property Tax Appeal Board are Andrzej Krozel, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$13,131
IMPR.: \$56,307
TOTAL: \$69,438

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 split-level dwelling with 1,700 square feet of living area. The dwelling was constructed in 1993. Features of the home include a partial basement and a 385 square foot garage.¹ The property has a 9,708 square foot site and is located in Bolingbrook, DuPage 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 three equity comparables that were located within the same neighborhood code as the subject property. The comparables were described as split-level dwellings with each containing 1,900 square feet of living area. The homes were built in 1993, had partial basements and garages of 360 square feet

¹ The parties differ as to whether the subject's dwelling has central air conditioning or not. The Board finds this discrepancy will not impact the Board's determination of the correct assessment.

of building area. The comparables had improvement assessments of \$59,353 or \$59,879 or \$31.24 or \$31.51 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$53,414 or \$31.42 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 \$69,438. The subject property has an improvement assessment of \$56,307 or \$33.12 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 that were located within the same neighborhood code as the subject and within .12 of a mile from the subject property. The comparables were similar "Randolph" model split-level dwellings with brick and vinyl exterior siding with each containing 1,700 square feet of living area. The homes were built in 1992 or 1993. The comparables had partial basements, central air conditioning, and a 385 square foot garage. The comparables had improvement assessments of \$56,307 or \$33.12 per square foot of living area. Based on this evidence, the board of review requested confirmation of the 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 Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables were identical "Randolph" model homes as the subject and were located in close proximity to the subject property. These most similar comparables had improvement assessments of \$56,307 or \$33.12 per square foot of living area. The subject's improvement assessment of \$56,307 or \$33.12 per square foot of living area is identical to the best comparables in this record. The Board gave less weight to the appellant's comparables due to their differences in dwelling size and features, when compared to the subject property. 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.

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: 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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