



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

APPELLANT: Kevin Murphy
DOCKET NO.: 17-00546.001-R-1
PARCEL NO.: 15-08-12-309-005-0000

The parties of record before the Property Tax Appeal Board are Kevin Murphy, 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: \$49,728
IMPR.: \$125,767
TOTAL: \$175,495

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 two-story dwelling of frame and masonry construction with 4,057 square feet of living area. The dwelling was constructed in 2013. Features of the home include a full basement, central air conditioning, a fireplace and a 1,002 square foot garage. The property is located in Mokena, New Lenox 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 five equity comparables that were located within the same neighborhood code as the subject property. The comparables were described as two-story dwellings of frame and masonry construction containing from 3,800 to 4,200 square feet of living area. The homes were built from 2006 to 2010 and had basements ranging in size from 1,188 to 2,266 square feet of building area. Other features included central air conditioning, fireplaces and garages. The comparables had

improvement assessments of \$95,194 to \$122,202 or from \$25.05 to \$31.25 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$113,596 or \$28.00 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 \$175,495. The subject property has an improvement assessment of \$125,767 or \$31.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that were located within the same neighborhood code as the subject property. The comparables were two-story dwellings of frame and masonry construction containing from 3,398 to 4,382 square feet of living area. The homes were built from 2010 to 2016 and had full basements. Other features included central air conditioning, a fireplace and garages ranging in size from 657 to 906 square feet of building area. The comparables had improvement assessments ranging from \$105,255 to \$150,307 or from \$31.00 to \$40.30 per square foot of living area.

The board of review's submission included a statement from the New Lenox Township Assessor's Office asserting that the appellant's comparables have integral garages containing living area, which the subject and the board of review's comparables lack.

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 appellant's comparables and the board of review's comparable #4. These comparables were most similar to the subject in location, style, size most features. These most similar comparables had improvement assessments ranging from \$95,194 to \$150,307 or from \$25.05 to \$34.30 per square foot of living area. The subject's improvement assessment of \$125,767 or \$31.00 per square foot of living area falls within the range established by the best comparables in this record and appears well justified given the subject's newer construction date. The Board gave less weight to the board of review's remaining comparables due to their considerably smaller dwelling sizes 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



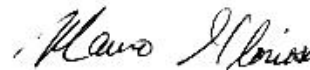
Member

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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