



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

APPELLANT: Don Morrison  
DOCKET NO.: 17-00592.001-R-1  
PARCEL NO.: 23-16-08-303-014-0000

The parties of record before the Property Tax Appeal Board are Don Morrison, 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:** \$11,541  
**IMPR.:** \$72,326  
**TOTAL:** \$83,867

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 1.5-story dwelling of brick and vinyl siding exterior with 3,207 square feet of living area.<sup>1</sup> The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 892 square foot garage. Additional features include a whole house generator, a whirlpool tub, a 356 square foot screened porch, a 216 square foot utility shed and an in-ground swimming pool with a 1,200 square foot concrete apron. The property has an approximately 23,888 square foot site and is located in Crete, Crete Township, Will County.

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<sup>1</sup> The appellant reported a dwelling size of 2,455 square feet of living area but provided no support for the calculation. The board of review reported the dwelling contains 3,207 square feet of living area and provided a property record card with a schematic drawing to support the dwelling size.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on three comparables located within subject property's subdivision. The comparables consist of a two-story and two, 1.5-story dwellings that were 15 to 32 years old. The comparables range in size from 2,111 to 3,569 square feet of living area. Each comparable has a full basement, central air conditioning and a fireplace. Two of the comparables each have a garage of either 840 or 440 square feet of building area, respectively. The comparables have improvement assessments ranging from \$57,872 to \$92,247 or from \$25.85 to \$28.04 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$27.11 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 \$83,867. The subject property has an improvement assessment of \$72,326 or \$22.55 per square foot of living area.

In response to the appellant's appeal, the board of review submitted a two-page memorandum prepared by the Crete Township Assessor's Office. The assessor contends appellant's comparables #1 and #2 are similar to the subject property with a pool amenity and other features. In contrast, appellant's comparable #3 differs in design, age and does not have a pool according to the assessor.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in Crete. The comparables consist of two-story dwellings of stucco, brick and stucco or brick and frame exterior construction that were built between 1987 and 1997. The homes range in size from 2,643 to 3,288 square feet of living area. Each comparable has a basement and central air conditioning. Four of the comparables each have a fireplace and each property has a garage ranging in size from 401 to 790 square feet of building area. Comparables #2, #4 and #5 each have an in-ground pool. The properties have improvement assessments ranging from \$60,276 to \$78,636 or from \$20.45 to \$27.51 per square foot of living area.

Based on the foregoing evidence and contention that both parties' comparables are all close in proximity to the subject, the board of review requested confirmation of the subject's 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 due to its substantially smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with the board of review comparables which have varying degrees of similarity to the subject dwelling. These seven comparables had improvement assessments that ranged from \$60,276 to \$78,636 or from \$20.45 to \$28.04 per square foot of living area. The subject's improvement assessment of \$72,326 or \$22.55 per square foot of living area falls within the range established by the best comparables in this record. 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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



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Member

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Member



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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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