



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

APPELLANT: Triple D. Enterprises, LLC  
DOCKET NO.: 17-00780.001-R-1  
PARCEL NO.: 23-15-04-209-005-0000

The parties of record before the Property Tax Appeal Board are Triple D. Enterprises, LLC, the appellant, by Mary Kate Gorman, Attorney at Law, 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:** \$4,046  
**IMPR.:** \$21,210  
**TOTAL:** \$25,256

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 one-story dwelling of vinyl siding exterior construction with 1,031 square feet of living area. The dwelling was constructed in 1948. Features of the home include a partial unfinished basement, central air conditioning and a 451 square foot garage. The property has a 6,426 square foot site and is located in Steger, Crete Township, Will County.

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 2 miles from subject property. The comparables consist of one-story dwellings of frame exterior construction that were 59 or 63 years old. The comparables range in size from 1,040 to 1,194 square feet of living area. The appellant's counsel of record failed to provide any other characteristics of the comparable properties such as foundation or garage amenities. None of the

comparables have air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$18,126 to \$18,868 or from \$15.54 to \$18.14 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,256. The subject property has an improvement assessment of \$21,210 or \$20.57 per square foot of living area.

In response to the appellant's evidence, the township assessor provided a grid of the appellant's comparables and noted that none of the comparable dwellings have a basement like the subject dwelling. Additionally, none of the appellant's comparables have air conditioning which is a feature of the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables located in the subject's subdivision. The comparables consist of one-story dwellings of frame or vinyl siding exterior construction that were built in 1954 or 1955. The comparables range in size from 864 to 911 square feet of living area. Each comparable has a concrete slab foundation, one comparable has central air conditioning and each comparable has a garage ranging in size from 320 to 528 square feet of building area. The comparables have improvement assessments ranging from \$16,902 to \$18,262 or from \$19.02 to \$20.05 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 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 presented a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. None of the comparables is particularly similar to the subject in foundation as each of the comparables lack a basement which is a feature of the subject property. The six comparables had improvement assessments that ranged from \$15.54 to \$20.05 per square foot of living area. The subject's improvement assessment of \$20.57 per square foot of living area falls above the range established by the comparables in this record but this appears to be logical given the subject's superior basement amenity as compared to the six comparables. 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.



Chairman



Member



Member



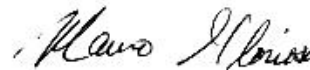
Member

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Triple D. Enterprises, LLC, by attorney:  
Mary Kate Gorman  
Attorney at Law  
10644 South Western Avenue  
Chicago, IL 60643

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432