



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

APPELLANT: David Palgen
DOCKET NO.: 17-00783.001-R-1
PARCEL NO.: 14-12-12-101-020-0000

The parties of record before the Property Tax Appeal Board are David Palgen, the appellant, by attorney 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: \$24,750
IMPR.: \$80,050
TOTAL: \$104,800

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 exterior construction with 2,516 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full unfinished basement, central air conditioning and an attached and an integral garage that totals 830 square feet.¹ The property has a 1.88-acre site and is located in Manhattan, Manhattan 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 located within 4 houses of the subject and within the same neighborhood code as the subject as determined by the local assessor. The comparables are described as two-story

¹ The Board finds the best evidence of the subject's garage size was the sketch of the subject's improvements within the Property Record Card (PRC) submitted by the board of review.

single-family dwellings of frame or frame and masonry construction ranging in size from 2,667 to 3,247 square feet of living area. The dwellings were constructed from 1993 to 1998. The comparables each feature a full unfinished basement, central air conditioning and a fireplace. Two comparables have attached and integral garages of 980 and 1,076 square feet of building area, and one has an attached garage of 840 square feet of building area.² The properties have sites ranging in size from 1.42 to 2.5 acres of land area. The comparables have improvement assessments ranging from \$77,450 to 93,150 or from \$26.33 to \$30.75 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 \$104,800. The subject property has an improvement assessment of \$80,050 or \$31.82 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables. Board of review's comparable #3 is the same property as appellant's comparable #3. Four comparables are located in the same neighborhood code as the subject as determined by the local assessor. The comparables are improved with two-story or part two-story and part one-story dwellings of frame or frame and masonry construction ranging in size from 2,538 to 2,871 square feet of living area. The dwellings were constructed from 1993 to 2000. The comparables each feature an unfinished basement and a fireplace. Five comparables have central air conditioning. Three properties have attached garages and three have attached and integral garages. The comparables have improvement assessments ranging from \$83,200 to \$101,950 or from \$30.52 to \$38.17 per square foot of living area. The board of review submitted property record cards for the subject as well as their own comparables. In addition, the board of review submitted a brief critiquing the appellant's comparables. 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 submitted for the Board's consideration a total of eight suggested equity comparables which includes one common comparable. The comparables had varying degree of similarities to the subject. The Board gave less weight to appellant's comparables #1 and #2 due to their larger dwelling sizes when compared to the subject. The Board gave less weight to board of review comparables #1, #4 and #5 due to their dissimilar design compared to the subject, along with

² The Board finds the best evidence of the comparable properties' garage sizes was the sketch of the subject's improvements within the Property Record Card (PRC) submitted by the board of review.

comparable #6 due to its location being in a different neighborhood code compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparable #2, along with the parties' common comparable #3. These two comparables were most similar to the subject in proximity to the subject, design, dwelling size and most features. These most similar dwellings had improvement assessments of \$86,050 and \$92,150 or \$30.75 and \$34.32 per square foot of living area. The subject's improvement assessment of \$80,050 or \$31.82 per square foot of living is well supported by the two most similar comparables in this record. After considering adjustments to the comparables for their slightly larger dwelling sizes and other features when compared to the subject, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject is inequitably assessed and, therefore, 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. 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.

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

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