



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

APPELLANT: Liam Foley  
DOCKET NO.: 17-00784.001-R-1  
PARCEL NO.: 14-12-12-101-010-0000

The parties of record before the Property Tax Appeal Board are Liam Foley, the appellant, by attorney Mary Kate Gorman 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:** \$28,750  
**IMPR.:** \$107,700  
**TOTAL:** \$136,450

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 2.5-acre site improved with a two-story dwelling of frame and masonry construction with 2,784 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial basement that is partially finished, central air conditioning, one fireplace and an integral garage with 695 square feet of building area. The property is also improved with a 2,592 square foot pole barn and a 297 square foot tool shed built in 1993 and is approximately 24 years old. The property is located in Manhattan, Manhattan Township, Will County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of frame or frame and masonry construction ranging in size from 2,798 to 3,247 square feet of living area. The dwellings range in age from 19 to 24 years old. Each home has a full basement, central air conditioning, a fireplace and an

attached garage ranging in size from 428 to 843 square feet of building 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. The appellant requested the subject's improvement assessment be reduced to \$73,303 or \$26.33 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 \$136,450. The subject property has an improvement assessment of \$107,700 or \$38.69 per square foot of living area.

In rebuttal the board of review asserted that only appellant's comparable #3 has an extra storage building similar to the subject but that building only has 400 square feet.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of masonry or frame and masonry construction that range in size from 2,626 to 3,328 square feet of living area. The dwellings range in age from 13 to 24 years old. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 737 to 1,041 square feet of building area. Each comparable also has a detached garage or barn ranging in size from 276 to 2,160 square feet of building area. The comparables have improvement assessments ranging from \$86,050 to \$139,950 or from \$30.75 to \$42.33 per square foot of living area. Board of review comparable #3 is also appellant's comparable #3. The board of review requested no change be made to 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 comparables provided by the board of review, which also includes appellant's comparable #3. These four comparables are relatively similar to the subject property in style, size, age and features in that each has an additional building on site as does the subject property. These comparables have improvement assessments that range from \$86,050 to \$139,950 or from \$30.75 to \$42.33 per square foot of living area. Comparable #1 is most similar to the subject having an additional pole barn with 2,160 square feet while the subject has a 2,592 square foot pole barn. Comparable #1 has an improvement assessment of \$111,200 or \$39.86 per square foot of living area. The subject's improvement assessment of \$107,700 or \$38.69 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given appellant's comparables #1 and #2 as neither has the additional storage buildings as the subject has. 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



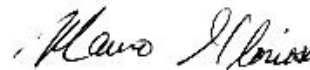
Member

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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