



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

APPELLANT: Mark Dudeck  
DOCKET NO.: 17-00785.001-R-1  
PARCEL NO.: 14-12-12-101-028-0000

The parties of record before the Property Tax Appeal Board are Mark Dudeck, 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:** \$ 24,750  
**IMPR.:** \$130,250  
**TOTAL:** \$155,000

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 masonry exterior construction that has 2,714 square feet of living area. The dwelling was built in 2002. Features include a full unfinished basement, central air conditioning, two fireplaces, swimming pool and a 712 square foot garage. The subject property is located in Manhattan Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located in close proximity to the subject. The comparables consists of two-story dwellings of frame or frame and masonry exterior construction that were built from 1993 to 1998. The comparables feature central air conditioning, at least one fireplace and garages that range in size from 428 to 843 square feet of building area. The appellant failed to disclose the comparables' foundation type. The dwellings range in size from 2,798 to 3,247 square feet of living 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 subject's final assessment of \$155,000. The subject property has an improvement assessment of \$130,250 or \$47.99 per square foot of living area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and a grid analysis of four assessment comparables located in close proximity to the subject. The evidence was prepared by the township assessor. The comparables consist of one-story dwellings of masonry exterior construction that were built from 1996 to 2015. The comparables have full unfinished basements, central air conditioning, a swimming pool and garages that range in size from 732 to 1,675 square feet of building area. Three comparables have one or two fireplaces. The dwellings range in size from 2,463 to 3,242 square feet of living area. The comparables have improvement assessments ranging from \$130,200 to \$147,000 or from \$44.14 to \$57.35 per square foot of living area.

With respect to the evidence submitted by the appellant, the assessor argued the comparables are dissimilar two-story dwellings when compared to the subject and none of the comparables have a swimming pool. The board of review submitted property record cards in support this claim. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer argued 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.

The record contains seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their dissimilar two-story design when compared to the subject. In addition, comparable #2 is older in age and larger in dwelling size when compared to the subject. Finally, the appellant failed to disclose the foundation type of the comparable for comparison to the subject, which further detracts from the weight of the evidence. The Board also gave less weight to comparables #3 and #4 submitted by the board of review. Comparable #3 is larger in dwelling size when compared to the subject. Comparable #4 is older in age, smaller in dwelling size and has a superior finished basement when compared to the subject. The Board finds the two remaining comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments of \$130,200 and \$146,150 or \$44.14 and \$48.01 per square foot of living area. The subject property has an improvement assessment of \$130,250 or \$47.99 per square foot of living area, which falls between the two most similar comparables contained in this record. After considering adjustments to the comparables for

differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

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 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 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.

Based on this analysis, the Board finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence. Thus, no reduction in the subject's assessment 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: August 20, 2019



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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

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