



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

APPELLANT: Elice DeRoos
DOCKET NO.: 17-00786.001-R-1
PARCEL NO.: 14-12-12-102-010-0000

The parties of record before the Property Tax Appeal Board are Elice DeRoos, 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.: \$122,200
TOTAL: \$146,950

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 2,635 square feet of living area. The dwelling is 20 years old and features a full unfinished basement, central air conditioning, an inground swimming pool and an attached and a detached garage totaling 1,973 square feet of building area.¹ The property has a 1.6-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

¹ The appellant's grid analysis did not include the inground pool and depicted the subject's garage containing 532 square feet of building area, which differs from the information as shown on the subject's property record card in evidence. The Board finds the best evidence of the subject's description is derived from the subject's property record card submitted by the board of review that has a schematic diagram and measurements of the pool and the garages.

comparables located within two houses of the subject and within the same neighborhood code as the subject property as determined by the local assessor. The properties are improved with two-story single-family dwellings of frame or frame and masonry exterior 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 and they each feature a full unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 428 to 1,240 square feet of building area.² 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 \$146,950. The subject property has an improvement assessment of \$122,200 or \$46.38 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located within the same neighborhood and the same subdivision as the subject as defined by the local assessor. The comparables are improved with two-story or part two-story and part one-story single-family dwellings of frame or frame and masonry exterior construction ranging in size from 2,578 to 3,337 square feet of living area. The dwellings range in age from 11 to 20 years old. The comparables each feature an unfinished basement, central air-conditioning, one fireplace and a garage ranging in size from 724 to 1,085 square feet of building area. Two properties had a detached garage in addition to the attached garage. The dwellings had improvement assessments ranging from \$99,450 to \$130,950 or from \$37.76 to \$47.31 per square foot of living area. The board of review submitted property record cards for the subject as well as the parties' comparables, along with a narrative prepared by the township assessor critiquing the appellant's equity 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 with various degrees of similarity to the subject property. The Board gave less weight to appellant's comparable #1 along with board of review comparables #2 and #3 due to these

² The appellant indicated that comparable #3 has an 840-square foot garage. However, the property record card submitted by the board of review depicts appellant's comparable #3 also having a detached 400-square foot garage for a combined total of 1,240 square feet of building area. The Board finds the best evidence of the garages and their sizes is the property record card of appellant's comparable #3 submitted by the board of review that has a schematic diagram and measurements of both garages.

properties lacking an additional detached garage, unlike the subject's additional detached garage. The Board also gave less weight to appellant's comparable #2 along with board of review comparables #5 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 and #4. These three comparables were most similar to the subject in location, design, age, size and most features. These comparables had improvement assessments ranging from \$86,050 to \$122,900 or from \$30.75 to \$47.31 per square foot of living area. The subject's improvement assessment of \$122,200 or \$46.38 per square foot of living area falls within the range established by the best comparables in this record. Although the subject's improvement assessment is at the higher end of the range in terms of price per square foot and overall assessment, this is supported given the subject's largest extra garage and in-ground swimming pool amenity. 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, therefore, 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.



Chairman



Member



Member



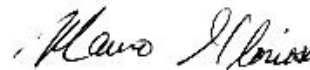
Member

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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