



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

APPELLANT: Joseph Mendoza
DOCKET NO.: 17-00787.001-R-1
PARCEL NO.: 19-09-03-201-015-0000

The parties of record before the Property Tax Appeal Board are Joseph Mendoza, 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: \$27,591
IMPR.: \$94,908
TOTAL: \$122,499

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 masonry exterior construction with 3,504 square feet of living area. The dwelling was 16 years old. Features of the home include an unfinished basement, central air conditioning, and a 759-square foot garage. The property has a 12,936 square foot site and is located in Tinley Park, Frankfort Township, Will County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within four blocks from the subject and within the same neighborhood code as the subject as defined by the local assessor. The properties are improved with two-story single-family dwellings of masonry exterior construction ranging in size from 3,507 to 3,608 square feet of living area. The dwellings are 19 or 20 years old. The comparables each feature an unfinished basement and a garage ranging in size from 651 to 750 square feet of building area. The comparables have improvement assessments ranging from \$83,063 to \$91,520 or from

\$23.12 to \$25.37 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,499. The subject property has an improvement assessment of \$94,908 or \$27.09 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .12 of a mile and within the same neighborhood code as the subject property as defined by the local assessor. The comparables are described as part 2-story and part 2+-story dwellings of brick exterior construction ranging in size from 2,980 to 3,642 square feet of living area. The dwellings were each 16 years old and each feature an unfinished basement, central air-conditioning, and a garage ranging in size from 651 to 818 square feet of building area. The comparables have improvement assessments ranging from \$93,368 to \$104,890 or from \$26.70 to \$35.20 per square foot of living area. The board of review submitted property record cards for the subject as well as their own comparables along with a narrative 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 seven suggested equity comparables with various degrees of similarity to the subject property. The Board gave less weight to board of review comparable #4 due to its smaller dwelling size when compared to the subject property.

The Board finds the best evidence of assessment equity to be the parties' remaining six comparables. These comparables are most similar to the subject in location, design, age, dwelling size and most features. These most similar comparables had improvement assessments that ranged from \$83,063 to \$101,721 or from \$23.12 to \$30.75 per square foot of living area. The subject's improvement assessment of \$94,908 or \$27.09 per square foot of living area falls within the range established by the most similar comparables in this record. 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



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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