



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

APPELLANT: Frances Levickas  
DOCKET NO.: 17-00788.001-R-1  
PARCEL NO.: 19-09-11-202-010-0000

The parties of record before the Property Tax Appeal Board are Frances Levickas, 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:** \$19,525  
**IMPR.:** \$82,716  
**TOTAL:** \$102,241

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 3-step ranch dwelling of brick exterior construction with 2,438 square feet of living area. The dwelling was 20 years old. Features of the home include a full unfinished basement, central air conditioning and a fireplace. The property has an 11,049 square foot site and is located in Tinley Park, Frankfort Township, Will County.

The appellant contends assessment inequity as the basis of the appeal challenging the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted information on three comparables located within .2 of a mile from subject property. The comparables consist of a part one-story and part two-story dwelling and two, two-story dwellings of brick or brick and frame exterior construction that were each 20 years old. The comparables range in size from 2,684 to 3,030 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 504 to 751 square feet of building area. The comparables have

improvement assessments ranging from \$72,136 to \$85,591 or from \$26.88 to \$28.27 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 \$102,241. The subject property has an improvement assessment of \$82,716 or \$33.93 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum from the township assessor that asserted, "Unfortunately not one of the [appellant's] comparables is of same-style house. Therefore, none are admissible."

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .07 of a mile from subject property. The comparables consist of a 3-step ranch dwellings of brick exterior construction that were each 20 years old. The comparables range in size from 2,428 to 2,812 square feet of living area. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 525 to 672 square feet of building area. The comparables have improvement assessments ranging from \$84,880 to \$99,162 or from \$34.96 to \$35.88 per square foot of living area.

Based on this evidence and argument, 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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to the appellant's comparables as each dwelling is of a different design than the subject 3-step ranch dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables were similar to the subject in location, design, age, size and features. These comparables had improvement assessments that ranged from \$84,880 to \$99,162 or from \$34.96 to \$35.88 per square foot of living area. The subject's improvement assessment of \$82,716 or \$33.93 per square foot of living area falls below the range established by the best 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 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 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 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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



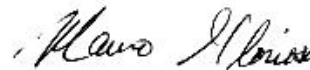
Member

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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