



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

APPELLANT: Midwest Capital Investments
DOCKET NO.: 17-00815.001-R-1
PARCEL NO.: 05-06-02-201-020-0000

The parties of record before the Property Tax Appeal Board are Midwest Capital Investments, the appellant, by attorney Michael R. Davies, of Ryan Law LLP, 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: \$9,100
IMPR.: \$51,050
TOTAL: \$60,150

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 frame exterior construction with 1,524 square feet of living area. The dwelling was constructed in 1976. Features of the home include a full unfinished basement, central air conditioning and a detached 840 square foot garage. The property has a 16,579 square foot site and is located in Joliet, Troy 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. The comparables consist of a part two-story and part one-story and two, one-story dwellings that were built between 1978 and 1999. The comparables range in size from 1,484 to 1,586 square feet of living area. Comparable #1 has a full basement and the other two dwellings each have concrete slab foundations. Each home has central air conditioning, one comparable has a fireplace and each of comparable has a

garage ranging in size from 396 to 616 square feet of building area. The comparables have improvement assessments ranging from \$42,700 to \$45,200 or from \$26.92 to \$30.35 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 \$60,150. The subject property has an improvement assessment of \$51,050 or \$33.50 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by the township assessor who noted that appellant's comparable #1 differs in design from the subject one-story dwelling and comparables #2 and #3 differ in foundation by having concrete slab foundations as compared to the subject's full basement.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables. The comparables consist of one-story dwellings of frame exterior construction that were built between 1979 and 1992. The comparables range in size from 1,484 to 1,530 square feet of living area with full unfinished basements, central air conditioning and detached garages ranging in size from 440 to 576 square feet of building area. The comparables have improvement assessments ranging from \$47,100 to \$55,450 or from \$31.74 to \$36.46 per square foot of living area. 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 presented a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to differences in design and/or foundation when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the board of review comparables that are similar to the subject in design, exterior construction, age, size and features. These comparables had improvement assessments that ranged from \$47,100 to \$55,450 or from \$31.74 to \$36.46 per square foot of living area. The subject's improvement assessment of \$51,050 or \$33.50 per square foot of living area falls within 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

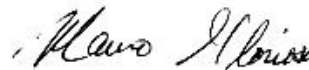
DISSENTING: _____

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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