



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

APPELLANT: Steve Pickett and Yvonne Yelnick-Pickett
DOCKET NO.: 17-00890.001-R-1
PARCEL NO.: 16-05-35-402-005-0000

The parties of record before the Property Tax Appeal Board are Steve Pickett and Yvonne Yelnick-Pickett, the appellants; 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: \$28,645
IMPR.: \$140,580
TOTAL: \$169,225

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 single-family dwelling of brick and frame exterior construction. The dwelling was constructed in 2001 and contains 3,557 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, a 959-square foot attached garage. The property has a 49,557 square foot site and is located in Hunt Club Woods Subdivision, Mokena, Homer Township, Will County.

The appellant, Yvonne Yelnick-Pickett, appeared before the Property Tax Appeal Board on behalf of herself and her husband, Steve Pickett, claiming unequal treatment in the assessment process as the basis of the appeal regarding the subject's improvement and land assessments. In support of these arguments, the appellant submitted information on four comparable properties located in Crystal Lake Estates Subdivision and within two blocks of the subject property. The comparables are situated on parcels that range in size from 56,600 to 56,700 square feet of land area. They are improved with two-story dwellings of brick or frame and brick exterior

construction and range in size from 3,350 to 3,549 square feet of living area. The dwellings range in age from 15 to 23 years old. Features of the comparables include full basements, central air conditioning, a fireplace, and a garages ranging in size from 780 to 939 square feet of building area. Each comparable has a paved patio ranging in size from 240 to 1,411 square feet. The comparables have improvement assessments ranging from \$111,194 to \$134,060 or from \$31.33 to \$38.72 per square foot of living area. The comparables each have land assessments of \$28,645 or approximately \$.51 per square foot of land area. The appellant also submitted photographs of the subject and each of the comparables along with their respective property record cards.

Yelnick-Pickett testified that she chose the equity comparables that are in a different neighborhood than the subject in order to show the inequity in assessments. Yelnick-Pickett testified that the subject's neighborhood is actually inferior to that of the comparables in that the subject's neighborhood has no curbs, no drains, and eroded driveways, yet the subject's assessment is higher than that of the comparables. Yelnick-Pickett also testified that the average improvement assessment per square foot of living area of her four comparables is lower than the subject's improvement assessment. Based on this evidence, the appellant requested a reduction in the subject's improvement and land assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the subject has an improvement assessment of \$140,580 or \$39.52 per square foot of living area and a land assessment of \$28,645 or approximately \$.58 per square foot of land area.

In support of the subject's assessment, the board of review submitted information on four comparable properties located in Hunt Club Woods Subdivision, the same subdivision as the subject property. The dwellings are located from 0.06 to 0.48 of a mile from the subject and consist of two-story single-family residential structures of brick or brick and cedar exterior construction. The dwellings were built from 2000 to 2004 and contain from 3,442 to 3,702 square feet of living area. The comparables have full basements, central air-conditioning, a fireplace and a garage ranging in size from 814 to 947 square feet of building area. The comparables have improvement assessments ranging from \$141,088 to \$146,266 or from \$39.51 to \$41.56 per square foot of living area. Each comparable has a land assessment of \$28,645 or from \$.63 to \$.71 per square foot of land area. The board of review also submitted a memorandum contending that appellant's comparables #1 and #2 should be given less weight due to their smaller dwelling sizes and smaller garages.

The board of review presented testimony from Amanda Swanson, Chief Deputy Assessor for Homer Township. Swanson testified that contrary to the appellant's assertion, the subject's subdivision is actually superior to that of the appellant's comparables in that there is a higher number of sales appellant's subdivision and the average sale price of similar homes in that subdivision is significantly higher. Swanson also testified that if the two subdivisions were re-assessed as of January 1, 2017, each one would be assessed separately rather than combined. On cross examination, Swanson confirmed that it is not appropriate to compare Hunt Club Woods Subdivision (where the subject property is located) to Crystal Lake Estates (where the appellant's comparables are located) because the two subdivisions are dissimilar which is reflected in their respective assessments. Swanson testified that within the subject's own subdivision, the subject's property is equitably assessed as indicated by the board of review's

four comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant submitted a brief challenging the board of review comparables in that they are dissimilar to the subject due to different exterior construction, basement square footage, finished basement area and improvement features.

Conclusion of Law

The appellant 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 proven 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 parties submitted a total of eight comparables to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables because they are located in Crystal Lake Estates Subdivision, unlike the subject which is in the Hunt Club Woods Subdivision.

The Board finds the board of review comparables to be most similar to the subject in location, site size, design, dwelling size, age and features. These comparables have improvement assessments ranging from \$141,088 to \$146,266 or from \$39.51 to \$41.56 per square foot of living area. The subject's improvement assessment of \$140,580 or \$39.52 per square foot of living area falls below the range on an overall basis and within the range on a per square foot basis established by the most similar comparables contained in this record. After considering any adjustments to the comparables for differences in some features when compared to the subject, the Board finds that the appellant did not meet her burden of proof by clear and convincing evidence that the subject's improvement is inequitably assessed. Therefore, a reduction in the subject's improvement assessment is not warranted.

The appellant also contested the land assessment. The Board finds that the comparables submitted by the board of review are the most similar to the subject in location and site size. These most similar comparables have land assessments of \$28,645 or from \$.63 to \$.71 per square foot of land area. The subject's land assessment of \$28,645 or approximately \$.58 per square foot of land area falls below the range on a per square foot of land area basis established by the most similar comparables contained in this record. Therefore, the Board finds that the appellant did not meet her burden of proof by clear and convincing evidence that the subject's land is inequitably assessed. Therefore, a reduction in the subject's land assessment is not 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 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 general 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.

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



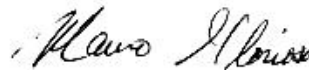
Member

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: August 20, 2019



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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