



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

APPELLANT: Kenneth & Jeannie Stevenson
DOCKET NO.: 17-01404.001-R-1
PARCEL NO.: 16-05-19-313-009-0000

The parties of record before the Property Tax Appeal Board are Kenneth & Jeannie Stevenson, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$21,961
IMPR.: \$106,888
TOTAL: \$128,849

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 is improved with a two-story brick and frame dwelling containing 2,937 square feet of living area. The dwelling was built in 2003 and features an unfinished basement, central air conditioning, a fireplace and a 621 square foot garage. The subject is situated on a site approximately 10,043 square feet in size located in Lockport, Homer Township, Will County.¹

The appellants submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of the inequity claim, the appellants submitted a spreadsheet of 112 assessment comparables located

¹ The appellants' attorney did not complete Section III – Description of Property of the Appeal Form other than the dwelling size of 2,937 square feet of living area. The Board has drawn any descriptive data for the subject, not supplied by the appellants, from the board of review's submission.

within 0.5 of a mile from the subject. The comparables are described as 2-story dwellings having above ground living area within 10% of the subject. The list included dwellings built between 1998 and 2008. The appellants provided limited descriptive information for the comparables, only reporting that each comparable features a basement. The appellants' attorney provided assessment information in the form of a grid analysis for the 112 comparables. The comparables have improvement assessments ranging from \$89,332 to \$105,171 or from \$31.50 to \$33.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,849. The subject property has an improvement assessment of \$106,888 or \$36.39 per square foot of living area.

With respect to the appellants' evidence, the board of review submitted a letter from the township assessor critiquing the comparables submitted by the appellants' counsel as being excessive.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables. The comparables are located within 0.26 of a mile from the subject and in the same neighborhood as the subject. The comparables consist of 2-story dwellings of brick or brick and frame exterior construction. The dwellings were built from 2003 to 2007 and contain either 2,955 or 2,956 square feet of living area. The comparables feature unfinished basements, central air conditioning and garages which range in size from 548 to 768 square feet of building area. Four comparables have fireplaces. The comparables have improvement assessments ranging from \$101,106 to \$110,378 or from \$34.22 to \$37.34 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney explains why their comparables justify a reduction in the subject's assessment.

Conclusion of Law

The appellants argued 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 appellants failed to meet this burden of proof.

The parties submitted 117 equity comparables for the Board's consideration. The Board gives little weight to the appellants' comparables as they contained limited descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparables to the subject property. The Board gives more weight to the board of review comparables which are similar to the subject in location, design, age, dwelling size and most features. They have improvement assessments ranging from \$34.22 to

\$37.34 per square foot of living area. The subject property has an improvement assessment of \$36.39 per square foot of living area, which is within the range established by the most similar comparables in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and therefore no reduction in the subject's assessment based on inequity 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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