



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

APPELLANT: Nicole Kowalczyk
DOCKET NO.: 17-01679.001-R-1
PARCEL NO.: 30-07-15-116-016-0000

The parties of record before the Property Tax Appeal Board are Nicole Kowalczyk, the appellant, 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: \$3,687
IMPR.: \$41,663
TOTAL: \$45,350

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. The dwelling was built in 1922 and contains 2,938 square feet of living area. Features include a full, unfinished basement and a 360 square foot garage. The subject is situated on a 5,662 square foot site in Joliet, Joliet Township, Will County.

The appellant contends assessment inequity as the basis of the appeal concerning only the improvement assessment. In support of this argument, the appellant submitted limited information on twelve equity comparables which were in the 2nd Avenue neighborhood and within .59 of a mile of the subject property. The comparables were two-story dwellings that were built between 1912 and 1932. The homes range in size from 2,240 to 2,880 square feet of living area and each comparable has a basement. No information was provided on exterior construction, basement finish, if any, and/or garage amenity, if any. The comparables have

improvement assessments ranging from \$27,169 to \$31,310 or from \$9.52 to \$12.30 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$27,977 or \$9.52 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 \$45,350. The subject property has an improvement assessment of \$41,663 or \$14.18 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum and data gathered by the Joliet Township Assessor's Office including applicable property record cards. The assessor also reiterated the appellant's comparables reporting the dwellings have frame, masonry or frame and masonry exterior construction; unfinished basements; appellant comparables #1, #6 and #11 have central air conditioning; and seven of the appellant's comparables have garages ranging in size from 324 to 616 square feet of building area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables. In examining board of review's evidence along with the underlying property record cards, the Property Tax Appeal Board finds the grid data depicts the 2018 assessments of the subject and comparable properties; having examined the property record cards, the Board's analysis will utilize the appropriate 2017 assessment data.

The six board of review equity comparables were located in the 2nd Avenue neighborhood like the subject property. The comparables were two-story frame or masonry dwellings that were built between 1900 and 2016. The homes range in size from 1,696 to 3,344 square feet of living area. Five of the comparables have unfinished basements; three of the comparables have central air conditioning; two of the comparables each have a fireplace; and four of the comparables feature a garage ranging in size from 324 to 400 square feet of building area. The comparables have 2017 improvement assessments ranging from \$28,432 to \$51,051 or from \$14.11 to \$16.76 per square foot of living area based upon the underlying property record card data.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued board of review comparables #2, #3, and #4 were dissimilar to the subject dwelling due to their substantially smaller dwelling sizes. Next the appellant asserted, taking into account the appellant's twelve comparables along with board of review comparables #1, #5 and #6, thirteen of fifteen comparables, or 87% support a reduction in 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 eighteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #8, #10 and #12 along with board of review comparables #2, #3 and #4 due to their smaller dwelling sizes when compared to the subject. The Board has also given reduced weight to board of review comparable #5 due to its more recent date of construction as compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #7, #9 and #11 along with board of review comparables #1 and #6. These comparables had improvement assessments that ranged from \$9.52 to \$15.27 per square foot of living area. The subject's improvement assessment of \$14.18 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



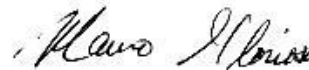
Member

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: May 26, 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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