



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

APPELLANT: Daniel T. Hawtree
DOCKET NO.: 17-01884.001-R-1
PARCEL NO.: 21-14-21-334-006-0000

The parties of record before the Property Tax Appeal Board are Daniel T. Hawtree, the appellant; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$398
IMPR.: \$0
TOTAL: \$398

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 vacant site containing approximately 1,105 square feet of land area.¹ The property is located in Monee Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 1/3 of a mile from the subject property. The comparables range in size from 3,200 to 7,800 square feet of land area and have land assessments of \$1,090 or \$8,927 or from \$0.34 to \$2.79 per square foot of land area. In addition, the appellant asserted that the subject site is unbuildable due to its

¹ The appellant reported the subject's site size as 750 square feet of land area, while the board of review reported the subject's size as 1,105. However, under rebuttal the appellant stipulated to a corrected site size of 1,105 square feet. The Board finds the best evidence of the subject's site was depicted in the photographic evidence submitted by the board of review that had a diagram and calculations of the land area.

insufficient set-back and insufficient size. Based on this evidence, the appellant is requesting the subject's land assessment be reduced to \$100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,436. The subject property has a land assessment of \$6,436 or \$5.82 per square foot of land area when using 1,105 square feet.

In response to the appeal, the board of review submitted a letter from the Monee Township Assessor critiquing the appellant's comparables. The assessor provided a grid analysis that included the appellant's comparables noting the parties differ as to the site sizes of the comparables. The board of review asserts the sites range in size from 2,988 to 12,397 square feet of land area and have assessments ranging from \$0.36 to \$0.91 per square foot of land area. The assessor noted the Will County Board of Review concluded "the appellant failed to prove over/under valuation, no change in assessment" as shown on the notice of final decision. However, when considering the subject's corrected land area to 1,105 square feet and that the lot does appear to be unbuildable the assessor proposed to stipulate to a land assessment of \$1,000.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood as the subject property. The comparables range in size from 4,652 to 8,164 square feet of land area and have land assessments ranging from \$6,436 to \$8,564 or from \$1.05 to \$1.38 per square foot of land area. Based on this evidence, the board of review is requesting confirmation of the subject's assessment.

In rebuttal, the appellant stipulated to the subject's corrected lot size of 1,105 square feet of land area. The appellant also submitted a letter dated August 27, 2018 from David L. Wallace, Village of Monee Administrator, attesting to the unbuildable status of the subject property. The appellant argued that the comparables submitted by the assessor are significantly larger, viable, buildable lots and the only relationship they have to subject property is that they are vacant.

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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains evidence that the subject property contains 1,105 square feet of land area and is an unbuildable lot as attested to by the Village of Monee by a letter dated August 27, 2018 from David L. Wallace, Village of Monee Administrator. The Board finds neither party submitted comparables that are truly similar to the subject due to differences from the subject in location and site size with only one comparable having an unbuildable status like the subject.

The Board gave less weight to the appellant's comparables #2, #3 and #4, along with board of review comparables #2, #3 and #4 due to their larger site sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and board of review comparable #1 with most weight given to the appellant's comparable #1 as it has an unbuildable status like the subject. The comparables have land assessments of \$0.36 and \$1.38 per square foot of land area. The subject's land assessment of \$5.82 per square foot of land, when using 1,105 square feet, is significantly greater than the two best comparables in this record. Based on this record the Board finds the appellant provided clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is justified.

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



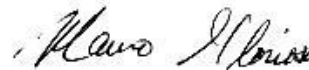
Member

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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