



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

APPELLANT: Michael Spatola
DOCKET NO.: 18-02497.001-R-1
PARCEL NO.: 14-12-01-302-005-0000

The parties of record before the Property Tax Appeal Board are Michael Spatola, the appellant, by attorney Steven Kandelman of Rieff Schramm Kanter & Guttman 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: \$28,550
IMPR.: \$136,000
TOTAL: \$164,550

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 2018 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 masonry exterior construction with 2,431 square feet of living area. The dwelling was constructed in 1996 and is approximately 23 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 506 square foot garage. The property also has an 800 square foot inground swimming pool and a 3,600 square foot pole building with an attached lean-to containing 600 square feet.¹ The property has a 108,900 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted web-based property record cards and

¹ Some descriptive information of the subject property was drawn from the subject's property record card and/or published assessment records provided by the parties.

a grid analysis of four equity comparables located in the same assessment neighborhood as the subject. The comparables consist of one-story dwellings of masonry exterior construction ranging in size from 2,175 to 2,957 square feet of living area. The dwellings range in age from 17 to 25 years old. Each comparable features an unfinished basement, central air conditioning and a garage ranging in size from 627 to 1,040 square feet of building area. Three comparables have a fireplace and comparable #3 has a 1,792 square foot pole building. The comparables have improvement assessments that range from \$98,600 to \$116,450 or from \$39.16 to \$46.05 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$103,269 or \$42.48 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 \$164,550. The subject property has an improvement assessment of \$136,000 or \$55.94 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Manhattan Township Assessor critiquing the appellant's comparables. The assessor argued that only two of the appellant's comparables have an extra storage building like the subject, but all are smaller than the subject and none of the comparables have an inground swimming pool like the subject. The assessor asserted that appellant's comparables #2 and #4 are each approximately 500 square feet of living area larger than the subject, therefore based on the economies of scale they have lower improvement assessments per square foot of living area.

In support of its contention of the correct assessment the board of review through the township assessor submitted property record cards and a grid analysis of seven equity comparables, one of which is located in the same assessment neighborhood as the subject. The comparables consist of one-story or part one and one-half-story and part one-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,072 to 2,735 square feet of living area. The dwellings range in age from 9 to 43 years old. Each comparable features a basement with two having finished area. The comparables have central air conditioning and one or two garages with sizes totaling from 447 to 1,624 square feet of building area. Six comparables have one or two fireplaces. Comparables #3 and #6 have a 648 and 900 square foot an inground swimming pool, respectively. Each of these comparables have a pole building that ranges in size from 1,440 to 2,560 square feet of building area. The comparables have improvement assessments that range from \$103,950 to \$150,250 or from \$47.80 to \$62.60 per square foot of living area. Based on this evidence, the board of review requested no change to the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven suggested equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2 and #4 due to their larger dwelling sizes when compared to the subject. The Board gave reduced weight to board of review comparables #1, #3, #4, #5, #6 and #7 which differ from the subject in location, dwelling size, design and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3, along with board of review comparable #2. These three comparables are more similar to the subject in location, dwelling size, design and age, though each would require upward adjustments due to the lack of a finished basement, an inground swimming pool and a 3,600 square foot pole building with a 600 square foot lean-to, which are features of the subject. These comparables have improvement assessments that range from \$98,600 to \$131,900 or from \$45.33 to \$48.23 per square foot of living area. The subject's improvement assessment of \$136,000 or \$55.94 per square foot of living area falls above the range established by the best comparables in this record but appears to be justified given its superior finished basement, inground swimming pool and 3,600 square foot pole building with an attached 600 square foot lean-to. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Based on this record, the Board finds a reduction in the subject's assessment is not 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: January 19, 2021



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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