



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

APPELLANT: Michael D. & Charlotte A. Lane  
DOCKET NO.: 18-02995.001-R-1  
PARCEL NO.: 16-05-30-101-013-0000

The parties of record before the Property Tax Appeal Board are Michael D. & Charlotte A. Lane, the appellants, by attorney Jessica Hill-Magiera 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:** \$22,582  
**IMPR.:** \$71,726  
**TOTAL:** \$94,308

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 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 siding, brick and stucco exterior construction with 1,978 square feet of living area. The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 643 square foot garage. The property has a 9,994 square foot site and is located in Lockport, Homer Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on fourteen equity comparables located within .24 of a mile from the subject. The comparables consist of one-story dwellings ranging in size from 1,998 to 2,433 square feet of living area. The dwellings were built from 1995 to 2003. The appellants failed to provide detailed information on the characteristics of the comparables such as air conditioning, fireplaces and/or garages among

other amenities. The comparables have improvement assessments that range from \$54,458 to \$76,939 or from \$26.88 to \$31.91 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$53,170 or \$26.88 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 \$94,308. The subject property has an improvement assessment of \$71,726 or \$36.26 per square foot of living area.

In response to the appellants' evidence, the board of review provided a memorandum from the township assessor. The assessor contends that the appellants' equity grid failed to include additional improvements such as decks, patios, fireplaces, air conditioning and/or garage sizes. The assessor argued that these improvements have an impact on the assessed value. The assessor provided a grid analysis reiterating the appellants' comparables and depicting each comparable as having an unfinished basement, central air conditioning and a garage ranging in size from 484 to 700 square feet of building area. The assessor reported twelve of the appellants' comparables each have one fireplace.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within .09 of a mile from the subject. The comparables consist of one-story dwellings of brick or siding and brick exterior construction ranging in size from 1,603 to 2,134 square feet of living area. Each comparable features an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 457 to 726 square feet of building area. The comparables have improvement assessments that range from \$60,637 to \$70,486 or from \$33.03 to \$37.83 per square foot of living area. Based on this evidence, the board of review requested no change to the subject's assessment.

In rebuttal, the appellants argued that the board of review's failure to respond or object to the appellants' comparables should serve as an admission that they are acceptable equity comparables. The appellants' attorney further argued that taking the board of review equity comparables into consideration, along with the undisputed appellants' equity comparables shows that 15 of 17 or 88% of the equity comparables support a reduction based on building price per square foot.

### **Conclusion of Law**

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

The parties submitted seventeen suggested equity comparables for the Board's consideration. The Board finds all of the comparables are relatively similar to the subject in location, dwelling

size, design and age, though they have varying degrees of similarity in features when compared to the subject. The comparables have improvement assessments ranging from \$26.88 to \$37.83 per square feet of living area. The subject's improvement assessment of \$36.26 per square foot of living area falls within the range established by the comparables in the record on a square foot basis. After considering adjustments to the comparables for differences when compared to the subject, which is newer and smaller than several of the comparables, the Board finds the appellants failed to demonstrate that the subject's improvement is inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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.

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.



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Chairman



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Member

\_\_\_\_\_  
Member



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Member



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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



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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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