



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

APPELLANT: Triple D Enterprises, LLC  
DOCKET NO.: 18-03087.001-R-1  
PARCEL NO.: 23-15-20-401-036-0000

The parties of record before the Property Tax Appeal Board are Triple D Enterprises, LLC, the appellant, by Mary Kate Gorman, Attorney at Law, 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:** \$4,863  
**IMPR.:** \$17,671  
**TOTAL:** \$22,534

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 frame exterior construction with 872 square feet of living area. The dwelling was constructed in 1958. Features of the home include a concrete slab foundation and central air conditioning. The property has a 10,800 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends overvaluation and lack of assessment uniformity as the bases of the appeal concerning the improvement assessment; no dispute was raised concerning the land assessment.

In support of the overvaluation argument, the appellant submitted a grid analysis with information on three comparable sales located from 4 blocks to 2.7-miles from the subject. No land size information was provided in the appellant's evidence for these sales. The dwellings

were described as 1-story or 1.1-story homes that were 57 to 61 years old. The homes range in size from 1,040 to 1,512 square feet of living area. One dwelling has a concrete slab foundation, one has a crawl-space foundation and one has a full basement. Each dwelling has central air conditioning. The comparables sold in June 2017 and January 2018 for prices ranging from \$32,500 to \$46,000 or from \$27.08 to \$38.37 per square foot of living area, including land.

In support of the inequity argument, the appellant submitted a grid analysis with information on three equity comparables. The properties are located within a block of the subject. The dwellings were one-story homes that were 60 or 61 years old. The homes range in size from 1,167 to 1,311 square feet of living area. Each dwelling has a concrete slab foundation. Two comparables each have central air conditioning. The comparables present improvement assessments ranging from \$20,464 to \$23,381 or from \$17.54 to \$17.86 per square foot of living area.

Based on this evidence in the Residential Appeal petition, the appellant requested a total assessment reduction to \$16,656 which would reflect a market value of \$49,973 or \$57.31 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant's appeal also requested a reduced improvement assessment of \$11,793 or \$13.52 per square foot of living area.<sup>1</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,534. The subject's assessment reflects a market value of \$67,649 or \$77.58 per square foot of living area, land included, when using the 2018 three year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$17,671 or \$20.26 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum from the Crete Township Assessor's Office. The assessor contends that each of the appellant's comparable sale properties are located in "other subdivisions."<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the subject's subdivision with both sales and equity data. The comparables consist of one-story dwellings of vinyl or aluminum siding exterior construction. The homes were each built in 1958 and range in size from 882 to 1,148 square feet of living area. Comparable #2 has central air conditioning. Each comparable has a garage ranging in size from 540 to 686 square feet of building area. The comparables sold from November 2016 to December 2017 for prices ranging from \$76,000 to \$118,000 or from \$86.17 to \$102.79 per square foot of living area, including land. The comparables have improvement

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<sup>1</sup> While the Board recognizes that counsel's brief presented an "average" of reduction requests for market value and lack of uniformity, the procedural rules of practice are clear that the petition must "state the assessed valuation of the land, and the assessed value of the improvements (structures), and the total assessed value that the contesting party claims to be correct." (86 Ill.Admin.Code §1910.30(j)).

<sup>2</sup> As part of the memorandum, the assessor reported assessment data for each of the appellant's comparable sales along with an assertion of the assessment "after adjustments were made." As the sales evidence is based on market value, the Board finds no relevance to the assessor's purported adjustments made to assessments of these properties.

assessments ranging from \$20,366 to \$27,420 or from \$22.47 to \$23.89 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables due to differences in dwelling size and/or their distant locations from the subject property. The Board has given reduced weight to board of review comparable #1 due to its sale date in 2016 which is less likely to be indicative of market value as of January 1, 2018.

The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #4. These comparables are similar to the subject in age, dwelling size and foundation with each of the board of review comparables being superior with a garage which is not a feature of the subject. These most similar comparables sold between May and December 2017 for prices ranging from \$76,000 to \$105,000 or from \$86.17 to \$101.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,649 or \$77.58 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

Alternatively, the taxpayer contends assessment inequity as a basis of the appeal concerning the improvement assessment. 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 based on lack of uniformity in the improvement assessment.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables had improvement assessments ranging from \$20,366 to \$27,420 or from \$17.54 to \$23.89 per square foot of living area. The subject's improvement assessment of \$17,671 or \$20.26 per square foot of living area is within the range

of the best equity comparables in this record on a per-square-foot basis and below the range in terms of overall building assessment. After considering adjustments to the equity comparables for differences such as garage feature and/or air conditioning, the Board finds the subject's improvement assessment appears to be logical. 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 improvement assessment is not justified on grounds of lack of uniformity.

In conclusion on this record, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct on both market value and uniformity grounds such that 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.



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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: October 20, 2020



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Triple D Enterprises, LLC, by attorney:  
Mary Kate Gorman  
Attorney at Law  
10644 South Western Avenue  
Chicago, IL 60643

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432