



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

APPELLANT: Mark Dudeck
DOCKET NO.: 18-03104.001-R-1
PARCEL NO.: 14-12-12-101-028-0000

The parties of record before the Property Tax Appeal Board are Mark Dudeck, 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: \$24,750
IMPR.: \$130,250
TOTAL: \$155,000

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 2,714 square feet of living area. The dwelling was built in 2002 and is approximately 16 years old. Features include a full unfinished basement, central air conditioning, two fireplaces, an inground swimming pool and a 712 square foot garage.¹ The subject property 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 information on three equity comparables located in close proximity to the subject property. The comparables consist of one-story dwellings of masonry exterior construction ranging in size from 2,648 to 2,957 square feet of living area. The dwellings range in age from 13 to 21 years old. Two comparables have

¹ The Board finds the best description of the subject property was found in the property record card provided by the board of review.

central air conditioning, two comparables have at least one fireplace and each comparable has a garage ranging in size from 784 to 864 square feet of building area. The appellant failed to disclose the comparables' foundation type, the number of fireplaces and/or other improvements. The comparables have improvement assessments that range from \$116,400 to \$126,850 or from \$41.72 to \$43.96 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$113,228 or \$41.72 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 \$155,000. The subject property has an improvement assessment of \$130,250 or \$47.99 per square foot of living area.

In response to the appeal, the board of review provided a memorandum prepared by the Manhattan Township Assessor. The assessor argued that two of the appellant's comparables do not have inground swimming pools. The board of review submitted property record cards of the appellant's comparables #1 and #2 to support this claim.

In support of the subject's assessment, the board of review through the township assessor submitted a grid analysis and property record cards for the subject and five equity comparables located in close proximity to the subject. Comparable #5 is the same property as the appellant's comparable #3. The comparables consist of one-story dwellings of masonry exterior construction ranging in size from 2,463 to 3,242 square feet of living area. The dwellings range in age from 3 to 22 years old. Each comparable features a basement with one having finished area. The comparables each have central air conditioning, an inground swimming pool and a garage ranging in size from 647 to 1,675 square feet of building area. Three comparables have one to three fireplaces. The comparables have improvement assessments ranging from \$116,400 to \$147,000 or from \$43.96 to \$57.35 per square foot of living area. Based on this evidence, the board of review requested confirmation of 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 record contains seven equity comparables for the Board's consideration with one property common to both parties. The Board gave less weight to the appellant's comparables #1 and #2 which lack an inground swimming pool, unlike the subject. The Board gave reduced weight to board of review comparables #2 and #4 which differ from the subject in age, dwelling size, garage size and/or have a finished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #5, which includes the parties' common comparable. These three properties are more similar to the subject in dwelling size, design, age and features. They have improvement assessments ranging from \$116,400 to \$146,150 or from \$43.96 to \$48.01 per square foot of living area. The subject property has an improvement assessment of \$130,250 or \$47.99 per square foot of living area, which falls within the range established by the best comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is supported.

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 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 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

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

APPELLANT

Mark Dudeck, 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