



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

APPELLANT: Heather Pruim  
DOCKET NO.: 18-03112.001-R-1  
PARCEL NO.: 14-12-10-206-026-0000

The parties of record before the Property Tax Appeal Board are Heather Pruim, 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:** \$15,000  
**IMPR.:** \$111,900  
**TOTAL:** \$126,900

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 part two-story and a part one-story dwelling of masonry exterior construction with 3,047 square feet of living area. The dwelling was constructed in 2013 and is approximately five years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 750 square foot garage. The property has a 12,937 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 information on three equity comparables located within .3 of a mile from the subject property. The comparables consist of part two-story and part one-story dwellings of frame and masonry exterior construction that range in size from 3,046 to 3,674 square feet of living area. The dwellings range in age from three to eleven years old. Each comparable has central air conditioning, two comparables have at least one fireplace and each comparable has a garage ranging in size from 464 to 519 square

feet of building area. The appellant did not provide the foundation types of the dwellings. The comparables have improvement assessments that range from \$93,000 to \$120,600 or from \$29.60 to \$33.03 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$90,191 or \$29.60 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 \$126,900. The subject property has an improvement assessment of \$111,900 or \$36.72 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Manhattan Township Assessor. The assessor asserted that the appellant's comparable #2 has a larger dwelling size than the subject, thus it has a lower unit of comparison in improvement assessment per square foot of living area.

In support of the subject's assessment, the board of review through the township assessor submitted a grid analysis and property record cards of the subject and eight equity comparables located in the same subdivision as the subject property. Comparables #7 and #8 are the same properties as the appellant's comparables #1 and #3, respectively. The comparables consist of part two-story and part one-story dwellings of frame and masonry exterior construction that range in size from 2,860 to 3,187 square feet of living area. The dwellings range in age from two to thirteen years old. Each comparable features an unfinished basement, central air conditioning and a garage ranging in size from 693 to 818 square feet of building area. Seven comparables each have one fireplace. The comparables have improvement assessments ranging from \$93,000 to \$116,500 or from \$29.60 to \$39.09 per square foot of living area.

The assessor also contends that, although comparable sales was not a basis of the appeal, seven of the comparable properties sold from January 2015 to January 2018 for prices ranging from \$325,000 to \$385,500 or from \$103.44 to \$133.22 per square foot of living area including land. The subject's 2018 assessment of \$126,900 reflects a market value of approximately \$380,700 or \$124.94 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

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 nine equity comparables for the Board's consideration with two comparables common to both parties. The Board gave less weight to the appellant's comparable #2 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the eight comparables submitted by the board of review which includes the parties' two common comparables. These properties are relatively similar to the subject in location, dwelling size, design, age and features. They have improvement assessments that range from \$93,000 to \$116,500 or from \$29.60 to \$39.09 per square foot of living area. The subject property has an improvement assessment of \$111,900 or \$36.72 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 Board further finds the board of review provided sales data on seven of its comparables that indicated the subject property was not overvalued for assessment purposes. 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.

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.

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

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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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