



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

APPELLANT: Karla Schveiger  
DOCKET NO.: 18-03197.001-R-1  
PARCEL NO.: 06-03-33-110-003-0000

The parties of record before the Property Tax Appeal Board are Karla Schveiger, the appellant, by attorney Ronald Justin of the Law Offices of Ronald Justin 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:** \$15,045  
**IMPR.:** \$51,307  
**TOTAL:** \$66,352

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 frame exterior construction with 1,575 square feet of living area. The dwelling was constructed in 1996 and is approximately 22 years old. Features of the home include a full basement with finished area, central air conditioning and a 420 square foot garage. The property has a 7,500 square foot site and is located in Plainfield, Plainfield 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 four equity comparables located from .96 of a mile to 1.32 miles from the subject property. The comparables consist of two-story dwellings ranging in size from 1,500 to 1,715 square feet of living area. The dwellings range in age from 21 to 23 years old. Each comparable has a basement with finished area. Three comparables have central air conditioning, one comparable

has a fireplace and each comparable has a garage ranging in size from 220 to 420 square feet of building area. The comparables have improvement assessments that range from \$27,472 to \$36,897 or from \$18.25 to \$21.74 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,185 or \$19.80 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 \$66,352. The subject property has an improvement assessment of \$51,307 or \$32.58 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 the appellant's comparables are not located with the subject's subdivision and comparables #2 and #4 are townhomes, while the subject is a detached single-family dwelling and was unrefuted by the appellant. The assessor contends the appellant's comparables are not comparable to the subject in terms of location or property type, therefore, they should carry no weight in determining value.

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 four equity comparables located in the same assessment neighborhood as the subject and less than a mile from the subject. The comparables consist of part two-story and part one-story dwellings of frame exterior construction containing 1,370 or 1,575 square feet of living area. The dwellings range in age from 20 to 22 years old. Each comparable features a basement, central air conditioning and a garage with 400 or 420 square feet of building area. The comparables have improvement assessments ranging of \$48,828 and \$51,307 or \$32.58 and \$35.64 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 eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their more distant locations and/or dissimilar design when compared to the subject. The Board gave less weight to board of review comparable #3 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4. These three comparables are most similar if not identical to the subject in location, dwelling size, design, age and features. They have improvement assessments of \$51,307 or \$32.58 per square foot of living area. The subject property has an improvement assessment of

\$51,307 or \$32.58 per square foot of living area, which is identical to the three best comparables contained in the record. 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.



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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

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

APPELLANT

Karla Schveiger, by attorney:  
Ronald Justin  
Law Offices of Ronald Justin  
6500 W. Dakin Street  
Chicago, IL 60634

COUNTY

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