



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

APPELLANT: Clarence & Aretha Armstrong
DOCKET NO.: 18-03279.001-R-1
PARCEL NO.: 23-15-08-301-009-0000

The parties of record before the Property Tax Appeal Board are Clarence & Aretha Armstrong, the appellants, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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: \$12,890
IMPR.: \$81,099
TOTAL: \$93,989

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 two-story dwelling of brick and vinyl exterior construction with 4,157 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, a fireplace and a 465 square foot garage. The property is located in Crete, Will 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 three equity comparables located within the same assessment neighborhood as the subject property. The comparables consist of two-story dwellings that range in size from 2,731 to 3,154 square feet of living area. The dwellings were built in 2002 or 2005. Each comparable has a basement, central air conditioning, at least one fireplace and a garage from ranging in size from 441 to 650 square feet of building area. The appellants did not disclose the exterior construction of the dwellings

or the number of fireplaces. The comparables have improvement assessments that range from \$47,637 to \$52,081 or from \$16.51 to \$17.61 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$81,099 or \$19.51 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 \$93,989. The subject property has an improvement assessment of \$71,417 or \$17.18 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a memorandum addressing the appeal, along with property record cards and a grid analysis of the subject and three equity comparables located in the same subdivision as the subject property. The evidence was prepared by the Crete Township Assessor. The comparables consist of two-story dwellings of brick and vinyl exterior construction that range in size from 3,476 to 4,024 square feet of living area. The dwellings were built from 2005 to 2009. Each comparable features a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 595 to 698 square feet of building area. The comparables have improvement assessments that range from \$65,795 to \$87,007 or from \$18.75 to \$22.79 per square foot of living area. The assessor argued that the appellants' comparables would require adjustments due to differences in dwelling size, quality and amenities. Based on this evidence, the board of review requested that no change be made to the subject's assessment.

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 record contains six equity comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants as their dwellings were smaller and less similar in size when compared to the subject than the comparables submitted by the board of review.

The Board finds the best evidence of assessment equity to be the three comparables submitted by the board of review. These properties are more similar when compared to the subject in dwelling size, design, age and most features. The comparables have improvement assessments that range from \$65,795 to \$87,007 or from \$18.75 to \$22.79 per square foot of living area. The subject property has an improvement assessment of \$71,417 or \$17.18 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellants 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

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