



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

APPELLANT: Barry & Mary Jo Bradshaw
DOCKET NO.: 18-03295.001-R-1
PARCEL NO.: 19-09-29-104-017-0000

The parties of record before the Property Tax Appeal Board are Barry & Mary Jo Bradshaw, the appellants; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$28,100
IMPR.: \$117,000
TOTAL: \$145,100

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 one-story ranch dwelling of brick exterior construction with 3,249 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace and an 818 square foot attached garage. The property has a 24,722 square foot site and is located in Frankfort, Frankfort 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 four equity comparables that were located from "2 lots away" to "1 block away" from the subject. The comparables were described as one-story ranch dwellings of brick exterior construction containing from 2,686 to 2,992 square feet of living area. The dwellings were constructed from 1997 to 2006 and had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$75,275 to \$100,911 or from \$26.54 to

\$37.43 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,255. The subject property has an improvement assessment of \$130,155 or \$40.06 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a letter from the Frankfort Township Assessor revealing that the appellants selected comparables with dissimilar "3 step" ranch style homes or homes that were located in a different neighborhood than the subject. The assessor submitted four comparables that were located within .19 of a mile from the subject and within the Cardinal Lake neighborhood, like the subject. The comparables were similar one-story ranch dwellings of brick exterior construction containing from 2,522 to 2,824 square feet of living area. The dwellings were constructed in 2003 or 2005 and had other features with varying degrees of similarity to the subject. The comparables had improvement assessments ranging from \$107,569 to \$117,532 or from \$38.93 to \$43.59 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 taxpayers 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellants' comparable #4 and the board of review's comparables. The Board gave less weight to the appellants' comparables #1, #2 and #3 due to their dissimilar "3 step" ranch style homes or their location within the dissimilar Abbey Woods neighborhood. The best comparables had improvement assessments that ranged from \$100,577 to \$117,532 or from \$37.43 to \$43.59 per square foot of living area. The subject's improvement assessment of \$130,155 or \$40.06 per square foot of living area falls above the range established by the best comparables in this record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their smaller sizes, the Board finds the subject's per square foot improvement assessment is excessive. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's per square foot improvement assessment is not justified given its larger size. Therefore, a reduction in the subject's improvement assessment 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.



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: February 16, 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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