



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

APPELLANT: Rod & Lorraine E. Ohlrogge
DOCKET NO.: 18-03345.001-R-1
PARCEL NO.: 14-12-14-400-017-0000

The parties of record before the Property Tax Appeal Board are Rod & Lorraine E. Ohlrogge, the appellants, by attorney Timothy J. McGrath, of McGrath Law, P.C. in Manhattan; 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: \$29,050
IMPR.: \$128,550
TOTAL: \$157,600

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 parties appeared before the Property Tax Appeal Board on August 11, 2022 for a hearing at the Will County Office Building in Joliet pursuant to prior written notice dated June 7, 2022. Appearing on behalf of the appellants was Timothy J. McGrath, attorney for the appellants, and appearing on behalf of the Will County Board of Review was John Trowbridge, Deputy Supervisor of Assessments, along with the board of review's witness, Joseph Oldani, Township Assessor of Manhattan Township.

The subject property consists of a 1-story dwelling of frame exterior construction with 2,300 square feet of living area. The dwelling was constructed in 2015 and is approximately 3 years old. Features of the home include a full basement, central air conditioning, a fireplace, a 1,460 square foot garage, and a 9,000 square foot pole barn. The property has a 435,600 square foot, or 10 acre, site with a pond and is located in Manhattan, Manhattan 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 seven equity comparables, along with photographs and property record cards for these comparables. The comparables are located within 5 miles from the subject property and within the same assessment neighborhood code as the subject property. The comparables are improved with 1-story homes of brick, cedar siding, Masonite, or vinyl siding exterior construction ranging in size from 2,072 to 3,260 square feet of living area. The dwellings range in age from 15 to 109 years old. Each home has a basement, central air conditioning, and a fireplace, and one or two pole buildings ranging in size from 648 to 5,958 combined square feet of building area.¹ Six comparables each have a garage ranging in size from 550 to 945 square feet of building area, and three comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$105,103 to \$164,200 or from \$34.09 to \$50.17 per square foot of living area.²

At hearing, McGrath argued the appellants' comparables are more similar to the subject in location, all being rural residential properties not located in a subdivision, compared to the board of review's comparables which are located in a subdivision.

Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$105,571 or \$45.90 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 \$157,600. The subject property has an improvement assessment of \$128,550 or \$55.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located from 0.25 of a mile to 1 mile from the subject property. The comparables are improved with 1-story or 1.5-story homes of frame, masonry, or frame and masonry exterior construction ranging in size from 2,282 to 2,888 square feet of living area. The dwellings range in age from 8 to 42 years old. Each home has a basement, central air conditioning, and one or two garages ranging in size from 447 to 1,522 combined square feet of building area. Five homes have one or two fireplaces. Six comparables each have a pole building ranging in size from 1,728 to 7,200 square feet of building area and two comparables each have an inground swimming pool.³ The comparables have improvement assessments ranging from \$115,000 to \$150,250 or from \$44.44 to \$62.60 per square foot of living area.

The board of review presented information on seven comparable sales. The appellant indicated both assessment equity and comparables sales as bases for this appeal; however, the appellant did not submit any comparable sales and McGrath clarified at hearing that the basis of this

¹ The sizes of the comparables' pole buildings were provided by the board of review in its brief summarizing both parties' comparables.

² The parties differ regarding the improvement assessments for these comparables. The Board finds the best evidence of the improvement assessments is found in the board of review's evidence, which was not refuted by the appellants in written rebuttal or at hearing.

³ At hearing, Oldani testified that comparable #7 has a buried above ground swimming pool not an inground swimming pool.

appeal is solely assessment equity. Thus, the Board shall not further consider the comparable sales presented by the board of review, which are not responsive to the appellants' assessment equity argument.

The board of review also submitted a brief contending that the appellants' comparables are older homes than the subject dwelling and have smaller pole buildings than the subject.

The board of review called Oldani as a witness. Oldani testified that the board of review's comparables are closer in proximity to the subject than the appellants' comparables and that none of the appellants' comparables are located in Section 14 like the subject. Oldani conceded there are few residences located near the subject.

Based on this evidence, the board of review requested confirmation of 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 a total of fifteen equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #2, #4, #5 and #6, due to significant differences from the subject in dwelling size. The Board gives less weight to the board of review's comparables which are not located in the same assessment neighborhood code as the subject and are located in subdivisions unlike the subject. Although none of the appellants' comparables is located in Section 14 like the subject, only one of the board of review's comparables is located in Section 14 and none of the board of review's comparables is located in the same assessment neighborhood code as the subject. Moreover, the board of review's comparables #1 and #7 are 1.5-story homes compared to the subject 1-story dwelling.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1, #3, and #7, which are similar to the subject in dwelling size, location, and some features, although these comparables are substantially older homes than the subject and have much smaller pole buildings and garages than the subject. The subject dwelling is 3 years old, whereas these comparables range in age from 25 to 32 years old. The subject has a 9,000 square foot pole building and a 1,460 square foot garage, whereas these comparables each have a pole building ranging in size from 648 to 2,880 square feet of building area and a garage ranging in size from 550 to 587 square feet of building area.

These most similar comparables have improvement assessments that range from \$82,730 to \$103,950 or from \$34.09 to \$50.17 per square foot of living area. The subject's improvement assessment of \$128,550 or \$55.89 per square foot of living area falls above the range established

by the best comparables in this record, but appears to be justified given the subject's significantly newer home, larger garage, and larger pole building.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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 justified.

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: September 20, 2022



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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