



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

APPELLANT: Daniel T. Hawtree  
DOCKET NO.: 18-05832.001-R-1  
PARCEL NO.: 21-14-21-334-006-0000

The parties of record before the Property Tax Appeal Board are Daniel T. Hawtree, the appellant, 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:** \$398  
**IMPR.:** \$0  
**TOTAL:** \$398

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 vacant site located at 26042 Briar Lane, Monee, Monee Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four vacant land equity comparables that he reported as ranging in size from 3,200 to 8,000 square feet of land area. These comparables are located within 1/3 of a mile from the subject property. The appellant reported these properties have land assessments ranging from \$1,090 to \$8,927 or from \$.34 to \$1.16 per square foot of land area. The appellant described the subject property as having 1,105 square feet of land area with a land assessment of \$6,384 or \$5.78 per square foot of land area. The appellant requested the subject's assessment be reduced to \$398 or \$.36 per square foot of land area, which is equivalent to the assessment of the property as established by the Property Tax Appeal Board for the 2017 tax year in Docket No. 17-01884.001-R-1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,384. In support of the assessment the board of review submitted an analysis prepared by the Monee Township Assessor. She described the subject property as having 3,237 square feet of land area with a land assessment of \$6,384 or \$1.97 per square foot of land area. In a subsequent paragraph, the assessor describes the subject property as having 5,597 square feet of land area and is adjacent to two other parcels owned by the appellant with one being vacant and another being improved. She asserts that the appellant is arguing the two vacant lots are unbuildable due to the awkward road accessibility. She contends; however, each site is accessible and disagrees with the description as unbuildable.

In her narrative and grid analysis (Exhibit 4) the assessor stated the appellant's comparables have assessments ranging from \$1,089 to \$9,056, sites ranging in size from 2,988 to 12,397 square feet resulting in land assessments ranging from \$.36 to \$.90 per square foot of land area. This descriptive information does not match the appellant's information. The assessor also provided copies of Real Estate Parcel Inquiry printouts for the appellant's comparables dated December 8, 2020, disclosing land assessments for the appellant's comparables of \$1,175, \$9,552, \$9,766, and \$9,231, respectively. These appear to be assessments for the 2020 tax year and not for the assessment year at issue.

In support of its contention of the correct assessment the board of review (BOR) submitted information on four equity comparables identified by the township assessor ranging in size from 2,988 to 6,098 square feet of land area. The comparables have assessments ranging from \$1,089 to \$7,175 or from \$.36 to \$1.37 per square foot of land area. Board of review comparable #4 is the same property as appellant's comparable #1. In the grid prepared by the township assessor, Exhibit 4, she indicated that the common comparable, with a land assessment of \$.36 per square foot of land area, was unbuildable. The evidence provided by the township assessor included an aerial photograph depicting the subject property as having 1,105 square feet of land area.

Based on this evidence the board of review indicated that it was willing to stipulate to a revised land assessment of \$3,128.

In response his response rejecting the board of review proposal, the appellant indicated that in the 2017 appeal before the Property Tax Appeal Board in Docket No. 17-01884.001-R-1, the township assessor stipulated to a size of the subject parcel of 1,105 square feet of land area, which was accepted by the Property Tax Appeal Board. The appellant also submitted a copy of a letter August 27, 2018, from David L. Wallace, Village Administrator for the Village of Monee, in which he indicated that it appears the lots located on Briar Lane, which includes the subject parcel, do not meet the requirements to allow for the building of a structure. The appellant also identified a vacant land sale that occurred in January 2021 for a price of \$4,000. The Board finds; however, this is improper rebuttal evidence as section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. 86 Ill.Admin.Code §1910.66(c).

As new evidence, the Board finds no consideration can be given the January 2021 sale of a new comparable in its determination of the correct assessment of the subject property.

### **Conclusion of Law**

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

With respect to the size of the subject site, the evidence provided by the board of review through the township assessor contained an aerial photograph depicting the subject parcel and reporting a land area of 1,105 square feet. Based on this record, the Board finds the subject has 1,105 square feet of land area, which is the same finding with respect to size made by the Property Tax Appeal Board in the prior year's appeal for the same property in Docket No. 17-01884.001-R-1. Using this finding of size for the subject parcel results in a land assessment of \$5.78 per square foot of land area. Accepting the land area and assessments for the seven comparables submitted by the parties as reported by the township assessor, the comparable parcels range in size from 2,988 to 12,397 square feet of land area with land assessments ranging from \$1,089 to \$9,056 or from \$.36 to \$1.37 per square foot of land area. The subject's assessment is above this range on a square foot basis.

The record also disclosed the subject property is not buildable due to its size. The record contains one comparable that is common to both parties described as being unbuildable by the township assessor. This common comparable has a land assessment of \$.36 per square foot of land area, significantly below the land assessment of the subject property on a square foot basis.

Based on this record, after considering the comparables submitted by the parties, the Board finds there is clear and convincing evidence that the subject's land is inequitably assessed and a reduction in the subject's assessment is 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.



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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: July 20, 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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