



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

APPELLANT: Daniel T. Hawtree
DOCKET NO.: 18-05833.001-R-1
PARCEL NO.: 21-14-21-334-008-0000

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: \$2,015
IMPR.: \$0
TOTAL: \$2,015

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 200/16-160) 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 5,597 square foot vacant parcel 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 comparable 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 5,597 square feet of land area with a land assessment of \$6,879 or \$1.23 per square foot of land area. The appellant requested the subject's assessment be reduced to \$2,015 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. 17-01883.001-R-1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,879. 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 5,597 square feet of land area with a land assessment of \$6,879 or \$1.23 per square foot of land area. She explained the subject property 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 17, 2020, disclosing land assessments for the appellant's comparables of \$1,089, \$8,858, \$9,056, and \$8,561, respectively. These appear to be assessments for the 2018 tax year. The analysis provided by the assessor indicates that appellant's comparable #1 is unbuildable.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables identified by the township assessor ranging in size from 4,652 to 8,164 square feet of land area. The comparables have assessments ranging from \$6,384 to \$8,462 or from \$1.04 to \$1.37 per square foot of land area. Based on this evidence the board of review indicated that it was willing to stipulate to a revised land assessment of \$3,370 or \$.60 per square foot of land area, as recommended by the assessor.

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. 17-01883.001-R-1, the Board determined the correct assessment for the property was \$2,015. 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.

The appellant also submitted rebuttal comments reiterating many of the same points raised in his response rejecting the board of review's proposed stipulation.

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.

The parties submitted information on eight comparables to support their respective positions. Accepting the land area and assessments for the eight 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 of \$6,879 or \$1.23 per square foot of land area is within this range, however, it is above all but one comparable on a square foot basis.

The record also disclosed the subject property is not buildable due to its size. The record contains only one comparable that is described as being unbuildable by the township assessor. This 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.



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: July 20, 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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