



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

APPELLANT: Jared Taylor
DOCKET NO.: 19-00100.001-R-1
PARCEL NO.: 11-04-05-204-003-0000

The parties of record before the Property Tax Appeal Board are Jared Taylor, 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 **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: \$18,863
IMPR.: \$56,591
TOTAL: \$75,454

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2019 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 dwelling of frame construction that has 1,756 square feet of living area. The dwelling was constructed in 1998. Features include an unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The subject property is located in Lockport Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted a grid analysis of three assessment comparables located in close proximity and are adjacent, "kitty-corner" or across the street from the subject. The comparables consist of one-story dwellings of frame construction that were built in 1998 or 1999. One comparable has a crawl space foundation and two comparables were reported to have finished basements. Other features include central air conditioning, one fireplace and garages that range in size from 400 to 481 square feet of building area. Comparable #3 was reported to have a "semi-permanent above

ground pool.”¹ The dwellings range in size from 1,668 to 1,754 square feet of living area. The comparables have improvement assessments ranging from \$44,012 to \$54,664 or from \$25.72 to \$32.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$75,454. The subject property has an improvement assessment of \$56,591 or \$32.23 per square foot of living area. In support of the subject's assessment, the board of review submitted nine assessment comparables located in the same subdivision as the subject. Comparables #1 and #2 were also utilized by the appellant. The comparables consist of one-story dwellings of frame construction that were built from 1998 to 2000. The comparables were reported to have full or partial unfinished basements; eight comparables have central air conditioning; each comparable has a fireplace; and each comparable has a garage that range in size from 440 to 508 square feet of building area. The dwellings range in size from 1,641 to 1,717 square feet of living area. The comparables have improvement assessments ranging from \$44,012 to \$60,371 or from \$25.72 to \$35.16 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the subject's "over-assessment" is evidenced by its outpacing of housing inflation. The appellant cited the Consumer Prices Index (CPI) and the cost of shelter indicating a 3.2% inflation rate from 2018 to 2019 whereas the subject's assessment increased by 8.47% from 2018 to 2019 or 2.64 times more than the CPI rate of inflation. The appellant argued board of review comparable #1 bolsters the argument of over-assessment; comparable #2, also used by the appellant, has a superior finished basement and above ground swimming pool; comparable #3 is two years newer and faces "lush common-area with a retention pond across the street"; comparable #4 has a wooden raised patio and a gazebo; comparable #5 has a backyard baseball diamond and skatepark; comparable #6 has no backyard neighbors; comparable #7 has four bedrooms and a purported finished basement according to Redfin; comparable #8 has four bedrooms and a purported finished basement according to Realtor.com; and finally comparable #9 has an extra ½ bathroom, wooden deck and above ground swimming pool when compared to the subject.

Conclusion of Law

The taxpayer argued 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 did not meet this burden of proof.

¹ As a general proposition, an above ground swimming pool is considered to be personal property and would not be assessed as part of the real property under the Property Tax Code. The Board finds the appellant did not submit any evidence and the record is void of evidence that the swimming pool is included in assessment of the comparable #3.

The record contains 10 assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparable #1 has an inferior crawl space foundation and comparables #2 and #3 have superior finished basements when compared to the subject's unfinished basement. Similarly, the Board gave less weight to comparables #1, #2, #7, #8 and #9 submitted by the board of review due to their finished basements, superior when compared to the subject. The Board finds the remaining four comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments ranging from \$55,321 to \$57,543 or from \$32.77 to \$34.29 per square foot of living area. The subject property has an improvement assessment of \$56,591 or \$32.23 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record on an overall basis and below the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

As a final point, the Board gave no weight to the argument raised by the appellant under rebuttal concerning the CPI inflation index in relation to the subject's increased assessment from 2018 to 2019. Foremost, this evidence fails to demonstrate the subject's individual assessment was not equitable or shows its assessment is excessive in terms of market value, which was not the basis of this instant appeal. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentages depending on prevailing market conditions and prior year's assessments.

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: November 17, 2020



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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