



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

APPELLANT: CJN Properties  
DOCKET NO.: 19-00200.001-R-1  
PARCEL NO.: 11-04-31-100-024-0000

The parties of record before the Property Tax Appeal Board are CJN Properties, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago, 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:** \$14,540  
**IMPR.:** \$24,929  
**TOTAL:** \$39,469

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 exterior construction with 816 square feet of living area. The dwelling was constructed in 1951 and is approximately 68 years old. Features of the home include a concrete slab foundation, central air conditioning and a 360 square foot garage. The property is located in Crest Hill, Sycamore Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a grid analysis with information on three equity comparables along with underlying printouts of the properties from the assessor's office.<sup>1</sup> The comparables are located in Richland and in close proximity to the subject. The comparables consist of one-

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<sup>1</sup> Analyzing the grid and the underlying data sheets, it appears that the appellant erroneously reported "full" basements for the subject and each of the comparables when the printout indicates a "full" bathroom and no basement.

story dwellings of frame exterior construction. The homes were built between 1941 and 1953 and range in size from 816 to 864 square feet of living area. Each dwelling has a concrete slab foundation, central air conditioning and two of the comparables each have a 528 square foot garage. The comparables have improvement assessments ranging from \$13,888 to \$23,905 or from \$17.02 to \$27.67 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$18,768 or \$23.00 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 \$39,469. The subject property has an improvement assessment of \$24,929 or \$30.55 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and data prepared by Mary Ann Williamson, Lockport Township Assessor. The assessor initially noted the appellant's error in reporting the foundation types of the subject and the appellant's comparables asserting that each property has a concrete slab foundation.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located in Richland. The board of review failed to report the proximity of these properties to the subject. The comparables consist of one-story dwellings of frame exterior construction. The homes were built in either 1947 or 1951 and contain either 768 or 816 square feet of living area. Each dwelling has a concrete slab foundation, central air conditioning and a garage ranging in size from 240 to 396 square feet of building area. The comparables have improvement assessments ranging from \$22,311 to \$27,340 or from \$29.05 to \$33.50 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented a total of seven comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 which appears to be an outlier given its assessment as compared to all the other properties in the record and to appellant's comparable #3 due to its lack of a garage which is a feature of the subject property. The Board has given reduced weight to appellant's comparable #1 and board of review comparables #1 and #3 which differ in size from the subject property and differ in the size of garage with each property when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #4. These comparables had improvement assessments of \$24,587 and \$27,340 or \$30.13

and \$33.50 per square foot of living area. The subject's improvement assessment of \$24,929 or \$30.55 per square foot of living area is bracketed by the best comparables in this record which are each similar to the subject in age, dwelling size, features and garage size. Based on this record the Board finds the appellant 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.



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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: June 8, 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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