



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

APPELLANT: Ivan Clarke
DOCKET NO.: 19-00215.001-R-1
PARCEL NO.: 16-05-22-206-019-0000

The parties of record before the Property Tax Appeal Board are Ivan Clarke, the appellant, by attorney Mary Kate Gorman, Attorney at Law 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 **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: \$35,884
IMPR.: \$179,431
TOTAL: \$215,315

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 two-story dwelling of brick, cedar siding and stone exterior construction with 4,260 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 962 square foot garage. The property has a 15,153 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings which have a combination of brick, stucco, cedar siding, siding or stone exterior construction. The homes range in size from 4,024 to 4,316 square feet of living area and were built in 2006 or 2010. Each comparable has an unfinished

basement, central air conditioning, one or two fireplaces and a garage ranging in size from 809 to 1,167 square feet of building area. The comparables have improvement assessments that range from \$170,736 to \$182,379 or from \$41.68 to \$42.43 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$179,431 or \$42.12 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 \$222,465. The subject property has an improvement assessment of \$186,581 or \$43.80 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings that have a combination of brick, cedar siding, stone and siding exterior construction. The homes range in size from 3,667 to 4,145 square feet of living area and were built from 2006 to 2014. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 774 to 864 square feet of building area. The comparables have improvement assessments that range from \$161,925 to \$182,360 or from \$43.50 to \$44.26 per square foot of living area.

The board of review submitted comments describing the appellant's comparable #1 as located in an area of the subject's subdivision characterized by larger wooded sites and argued were considered premium lots. The board of review, through the Homer Township Assessor, argued that all of the differences between the appellant's comparables and subject property are accounted for in the properties' improvement assessment. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 seven equity comparables for the Board's consideration. The Board gave less weight to the board of review comparables #3 and #4 due to differences in dwelling size when compared to the subject. The Board notes that land values of comparables are not given any consideration as the appellant's basis of the appeal is the subject's improvement assessment.

The Board finds the best evidence of assessment equity to be the remaining comparables which are similar to the subject in location, age, design, dwelling size and most features. These comparables had improvement assessments that ranged from \$170,736 to \$182,379 or from \$41.68 to \$44.26 per square foot of living area. The subject's improvement assessment of \$186,581 or \$43.80 per square foot of living area falls above the overall value range established by the best comparables in this record and within the range on a per square foot basis. Accepted

real estate theory provides that, all thing being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, since the subject's dwelling size is larger than all but one of the best comparables, a higher per square foot improvement assessment does not appear to be justified. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the request 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: June 8, 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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