



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

APPELLANT: Liam Foley
DOCKET NO.: 19-00217.001-R-1
PARCEL NO.: 14-12-12-101-010-0000

The parties of record before the Property Tax Appeal Board are Liam Foley, the appellant, by 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 **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: \$28,750
IMPR.: \$117,500
TOTAL: \$146,250

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 frame and masonry exterior construction with 2,784 square feet of living area. The dwelling was constructed in 1993 and is approximately 26 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and an integral garage with 695 square feet of building area.¹ The property is also improved with a 2,592 square foot pole barn and a 297 square foot tool shed. The property has a site containing 108,900 square foot or approximately 2.5-acres of land area and is located in Manhattan, Manhattan 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 four equity comparables located within .7 of a mile from the subject property. The comparables are

¹ The Board finds the best description of the subject property was found in the property record card provided by the board of review.

improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,516 to 2,871 square feet of living area. The dwellings are 21 or 22 years old. Three comparables have central air conditioning. Each comparable has at least one fireplace and a garage ranging in size from 470 to 848 square feet of building area. The appellant did not provide information on the foundation types of the dwellings or if the comparables have other structures or improvements. The comparables have improvement assessments that range from \$84,250 to \$98,200 or from \$31.33 to \$34.20 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$91,566 or \$32.89 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 \$146,250. The subject property has an improvement assessment of \$117,500 or \$42.21 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum prepared by the Manhattan Township Assessor. The assessor asserted that none of the appellant's comparables have a pole barn which adds significant value to the improvement assessment, and which was unrefuted by the appellant. The assessor provided property record cards of each of the appellant's comparables to support this claim. The property record cards also disclosed that each of the appellant's comparables have an unfinished basement and comparables #1, #3 and #4 each have an integral garage with 914, 830 and 1,072 square feet of building area, respectively.

In support of the subject's assessment, the board of review through the township assessor submitted a grid analysis and property record cards of the subject and six equity comparables, four of which are located in the subject's neighborhood. The comparables are improved with one and one-half-story, two-story or part two-story and part one-story dwellings of frame or frame and masonry exterior construction that range in size from 2,589 to 3,035 square feet of living area. The dwellings range in age from 19 to 29 years old. Each comparable features a basement with two having finished area, five comparables have central air conditioning, five comparables have one or two fireplaces and each comparable has a garage ranging in size from 510 to 1,050 square feet of building area. Each comparable has a pole barn ranging in size from size from 1,350 to 2,520 square of building area. Comparable #3 has a lean to containing 1,113 square feet of building area. Comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$104,950 to \$134,650 or from \$38.93 to \$46.62 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 appellant 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 record contains ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables as none of these properties have a pole barn like the subject. The Board gave reduced weight to board of review comparables #1, #4 and #5 which differ from the subject in location or has an inground swimming pool, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #2, #3 and #6. These three properties are relatively similar to the subject in location, dwelling size, design, age and features. They have improvement assessments ranging from \$104,950 to \$121,900 or from \$38.93 to \$43.69 per square foot of living area. The subject property has an improvement assessment of \$117,500 or \$42.21 per square foot of living area, which falls within the range established by the best comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is supported. 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 warranted.

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: February 16, 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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