



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

APPELLANT: Justin Ford
DOCKET NO.: 19-00218.001-R-1
PARCEL NO.: 14-12-10-201-027-0000

The parties of record before the Property Tax Appeal Board are Justin Ford, 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: \$16,500
IMPR.: \$118,400
TOTAL: \$134,900

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 3,292 square feet of living area. The dwelling was constructed in 2014 and is approximately five years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 756 square foot garage.¹ The property has an 18,251 square foot site 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 the same assessment neighborhood as the subject.² The comparables

¹ The board of review provided a copy of the subject's property record card which disclosed the subject dwelling has an unfinished basement.

² The appellant's grid analysis depicts comparable #1 with a property address of 13929 Memorial Drive and the same parcel number as the subject property (14-12-10-201-027-0000). The appellant's photographic evidence and

consist of two-story dwellings of frame and masonry exterior construction that range in size from 3,050 to 3,528 square feet of living area. The dwellings range in age from one to four years old. Each comparable has a full basement, central air conditioning, at least one fireplace and a garage that ranges in size from 307 to 788 square feet of building area. The appellant did not disclose the number of fireplaces or if the basements have finished area. The comparables have improvement assessments that range from \$77,700 to \$106,150 or from \$24.97 to \$30.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$94,415 or \$28.68 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 \$134,900. The subject property has an improvement assessment of \$118,400 or \$35.97 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 the appellant's comparable #2 shown in the grid analysis and the appellant's comparable #1 shown in "Exhibit A" each have a partial assessment for the 2019 tax year. In support of this claim, the assessor provided a property record card of each of these two comparables depicting handwritten notations explaining that assessment code "E" equals a partial assessment for 2019, which was unrefuted by the appellant. The property record card for appellant's comparable #2 also disclosed the property has a 602 square foot integral garage.

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 eight equity comparables located in the same assessment neighborhood as the subject property. The comparables consist of two-story or part two-story and part one-story dwellings of frame and masonry exterior construction that range in size from 3,000 to 3,406 square feet of living area. The dwellings range in age from one to five years old. Each comparable features an unfinished basement, central air conditioning, one fireplace and a garage that ranges in size from 591 to 836 square feet of building area. The comparables have improvement assessments ranging from \$118,200 to \$123,900 or from \$35.14 to \$39.43 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.

Counsel's "Exhibit A" depicts the first comparable with a property address of 13925 Memorial Drive and a parcel number 14-12-201-034-0000.

The record contains twelve equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 as each comparable has a partial assessment for the 2019 tax year, which was unrefuted by the appellant.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4, along with the eight comparables submitted by the board of review. These properties are relatively similar to the subject in location, dwelling size, design, age and features. They have improvement assessments that range from \$96,900 to \$123,900 or from \$30.09 to \$39.43 per square foot of living area. The subject property has an improvement assessment of \$118,400 or \$35.97 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 by the parties 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.

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

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