



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

APPELLANT: Jack Frigo
DOCKET NO.: 19-00219.001-R-1
PARCEL NO.: 14-12-17-314-021-0000

The parties of record before the Property Tax Appeal Board are Jack Frigo, 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 **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: \$15,950
IMPR.: \$71,200
TOTAL: \$87,150

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 exterior construction with 2,667 square feet of living area. The dwelling was constructed in 2005 and is approximately 14 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 498 square foot two-car garage. The property has a 7,801 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the same subdivision as the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,648 to 2,967 square feet of living area. The homes are either 14 or 16 years old. Each comparable has central air conditioning and two comparables each have a fireplace. Two comparables have a garage with 102 or 456 square feet

of building area. The appellant's submission included photographs of the comparables which depict each property as having a two-car garage. The appellant provided no information on the comparables' basement or foundation construction. The comparables have improvement assessments ranging from \$64,000 to \$72,250 or from \$24.17 to \$25.37 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$65,502 or \$24.56 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 \$87,150. The subject property has an improvement assessment of \$71,200 or \$26.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on eight equity comparables located in the same subdivision as the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,606 to 2,690 square feet of living area. The homes range in age from 14 to 16 years old. Each comparable has a full or partial basement, one with finished area, central air conditioning and a garage ranging in size from 375 to 735 square feet of building area. One comparable has a fireplace. The comparables have improvement assessments ranging from \$70,850 to \$76,000 or from \$26.36 to \$28.25 per square foot of living area.

The board of review, through the Manhattan Township Assessor's Office, submitted comments describing the subject's subdivision as having a high degree of homogeneity. The board of review argued that only one of the appellant's comparables was the same model as the subject and that all of its comparables represented homes of the same model as the subject. The board of review also noted that the appellant's grid analysis contained an incorrect garage size for the subject property. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted twelve equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to a lack of detail regarding foundation and/or differences in dwelling size when compared to the subject and other comparables in the record. The Board also gave less weight to the board of review comparables #1, #2, #4 and #6 which have either a partial basement or a finished basement compared to the subject's full unfinished basement.

The Board finds the best evidence of assessment equity to be board of review comparables #3, #5, #7 and #8 which are similar to the subject in location, age, design, dwelling size and most

features. These comparables had improvement assessments that ranged from \$70,850 to \$72,800 or from \$26.36 to \$27.58 per square foot of living area. The subject's improvement assessment of \$71,200 or \$26.70 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, 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.



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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