



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

APPELLANT: Victoria Wiencek
DOCKET NO.: 19-00227.001-R-1
PARCEL NO.: 11-04-06-204-002-0000

The parties of record before the Property Tax Appeal Board are Victoria Wiencek, 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: \$16,840
IMPR.: \$50,839
TOTAL: \$67,679

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 and masonry exterior construction with 1,536 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial unfinished basement, central air conditioning and a 420 square foot garage. The property has a 6,928 square foot site and is located in Plainfield, Lockport 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 within same subdivision as the subject. The comparables are described as one-story dwellings of frame and masonry exterior construction that have either 1,373 or 1,875 square feet of living area. The dwellings were constructed in 2000. Each comparable has central

air conditioning and a garage that contains either 420 or 500 square foot.¹ The comparables have improvement assessments ranging from \$36,402 to \$50,840 or from \$26.51 to \$30.82 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,679. The subject property has an improvement assessment of \$50,839 or \$33.10 per square foot of living area.

The board of review submitted a memorandum from the Lockport Township Assessor arguing that the appellant's comparables are townhomes situated on concrete slab foundations as compared to the subject's single-family home with a partial basement.

In support of its contention of the correct assessment, the board of review submitted three equity comparables located in the same subdivision as the subject. The comparables consist of one-story dwellings of frame and masonry exterior construction ranging in size from 1,521 to 1,543 square feet of living area. The dwellings were constructed in 1989 or 1990. Each comparable has a partial basement, central air conditioning and a garage with either 420 or 441 square feet of building area. The comparables have improvement assessments ranging from \$51,700 to \$52,917 or from \$33.66 to \$34.45 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 no reduction in the subject's assessment is warranted.

The parties submitted seven equity comparables for the Board's consideration that are similar to the subject in location. The Board gave less weight to the appellant's comparables due to their differences in age, dwelling size and foundation type when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which are most similar to the subject in design, dwelling size, age and features. These comparables have improvement assessments ranging from \$51,700 to \$52,917 or from \$33.66 to \$34.45 per square foot of living area. The subject has an improvement assessment of \$50,839 or \$33.10 per square foot of living area, which falls below the range established by the best comparables in this record. After examining the evidence, the Board finds the appellant did not

¹ The appellant reported comparables #1 and #3 as having full basements. However, the property record cards for the appellant's comparables that were submitted by the board of review depicted no basements which was unrefuted by the appellant.

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:

May 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Victoria Wiencek, by attorney:
Mary Kate Gorman
Attorney at Law
10644 South Western Avenue
Chicago, IL 60643

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432