



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

APPELLANT: Walter Franceschina
DOCKET NO.: 19-00231.001-R-1
PARCEL NO.: 14-12-10-202-009-0000

The parties of record before the Property Tax Appeal Board are Walter Franceschina, 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.: \$113,050
TOTAL: \$129,550

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 two-story dwelling of frame and masonry exterior construction with 3,336 square feet of living area. The dwelling was constructed in 2015 or four years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car attached garage with 759 square feet of building area. The property has an 11,804 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 same subdivision as the subject. The comparables are described as two-story or part two-story and part one-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 were constructed from 2015 to 2018 or one to four years old. Each comparable has central air

conditioning, three comparables have fireplaces and each comparable has a three attached garage based upon the photographs of the comparables that were submitted by the appellant. The comparables have improvement assessments ranging 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,550. The subject property has an improvement assessment of \$113,050 or \$33.89 per square foot of living area.

The board of review submitted a memorandum from the Manhattan Township Assessor's office arguing that the appellant's comparables #1 and #2 have only partial assessments for the 2019 assessment year and should not be considered for assessment uniformity.¹ In support of the subject's assessment, the board of review submitted provided two pages of a grid analysis and property record cards on eight comparable properties that are located in the same subdivision as the subject. The comparables consist of two-story or part two-story and part one-story dwellings of frame and masonry exterior construction ranging in size from 3,143 to 3,406 square feet of living area. The dwellings were constructed from 2015 to 2018 or one to four years old. Each comparable has an unfinished basement, central air conditioning, and a three-car garage ranging in size from 591 to 836 square feet of building area. Seven comparables each have one fireplace. The comparables have improvement assessments ranging from \$115,400 to \$123,250 or from \$34.26 to \$39.21 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 no reduction in the subject's assessment is warranted.

The parties submitted twelve equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 as they were receiving only partial assessments for 2019 and therefore, are not comparable to the subject dwelling that depicts a full assessment for tax year 2019.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 along with the board of review comparables which have varying degrees of similarity to the subject in location, design, dwelling size, age, and features. These comparables have improvement assessments ranging from \$96,900 to \$123,250 or from \$30.09 to \$39.21 per

¹ The board of review submitted property record cards for both comparables that indicated an "E" assessment code for a partial assessment.

square foot of living area. The subject has an improvement assessment of \$113,050 or \$33.89 per square foot of living area, which is within the range established by the best comparables in this record. Based on this evidence, 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: 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

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