



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

APPELLANT: Tim Dougherty
DOCKET NO.: 19-00232.001-R-1
PARCEL NO.: 16-05-03-204-012-0000

The parties of record before the Property Tax Appeal Board are Tim Dougherty, 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: \$22,855
IMPR.: \$87,340
TOTAL: \$110,195

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 brick and frame exterior construction with 2,496 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 504 square feet of building area. The property is located in Homer Glen, Homer 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 neighborhood as the subject. The comparables are described as two-story dwellings of brick and frame exterior construction that range in size from 2,496 to 2,761 square feet of living area. The dwellings were constructed in 1976 or 1977. The comparables have basements, central air conditioning, fireplaces and garages ranging in size from 469 to 490 square feet of building area. The comparables have improvement assessments

ranging from \$77,064 to \$86,596 or from \$29.82 to \$32.46 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 \$110,195. The subject property has an improvement assessment of \$87,340 or \$34.99 per square foot of living area.

The board of review submitted a memorandum from the Homer Township Assessor's office arguing that the appellant's comparables have smaller basements and less amenities. In support of the subject's assessment, the board of review submitted a grid analysis and property record cards on four comparable properties that were prepared by the township assessor. The comparables are located in the same neighborhood as the subject. The dwellings consist of two-story dwellings of brick and frame exterior construction ranging in size from 2,426 to 2,503 square feet of living area. The dwellings were constructed from 1977 to 1979. Each comparable has an unfinished basement, central air conditioning, a fireplace and a garage ranging in size from 462 to 575 square feet of building area. The comparables have improvement assessments ranging from \$85,032 to \$87,685 or from \$34.07 to \$35.07 per square foot of living area. A map depicting the locations of both parties' comparables in relation to the subject was provided. 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 eight equity comparables for the Board's consideration that are similar to the subject in location, age, design and most features. The Board gave less weight to the appellant's comparable #1, #2 and #4 as they were less similar to the subject in dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and the board of review comparables which are most similar to the subject in dwelling size, three of which are identical in size. These comparables have improvement assessments ranging from \$80,143 to \$87,685 or from \$32.11 to \$35.07 per square foot of living area. The subject has an improvement assessment of \$87,340 or \$34.99 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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