



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

APPELLANT: Ken & Joyce Janowski / Janowski Lvg Trust
DOCKET NO.: 19-00280.001-R-1
PARCEL NO.: 07-01-16-204-019-0000

The parties of record before the Property Tax Appeal Board are Ken & Joyce Janowski / Janowski Lvg Trust, the appellants, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$19,747
IMPR.: \$89,240
TOTAL: \$108,987

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a two-story dwelling of frame construction containing 1,940 square feet of living area. The dwelling was constructed in 1973 and is approximately 46 years old. Features of the home include a basement that is partially finished, central air conditioning, and a two-car attached garage with 535 square feet of building area. The property has a site with approximately 22,680 square feet of land area and is located in Naperville, Wheatland Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on nine equity comparables improved with two-story dwellings that range in size from 1,916 to 2,049 square feet of living area. The dwellings range in age from 27 to 43 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached two-car or three-car garage. Comparable #6 also has a detached garage with 412 square feet of building area. Each

comparable has a different assessment neighborhood code than the subject property and is located with approximately 1.8 miles from the subject property. The comparables have improvement assessments ranging from \$74,677 to \$80,576 or from \$38.17 to \$40.53 per square foot of living area. The appellants explained these comparables have a well and septic as does the subject property, paved streets, no curbs and no sidewalks. The appellants requested the subject's improvement assessment be reduced to \$78,055.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,889. The subject property has an improvement assessment of \$92,142 or \$47.50 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of frame construction ranging in size from 1,930 to 2,035 square feet of living area. The homes were built in 1976 or 1978. Each property has an unfinished basement, central air conditioning, and a two-car or three-car attached garage. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located within .20 miles of the subject property. These comparables have improvement assessments ranging from \$91,398 to \$94,129 or from \$46.06 to \$48.77 per square foot of living area.

The township assessor provided a written statement explaining that two of the board of review comparables back to a lake, but they do not assess differently for that. The assessor also asserted that all of the appellants' comparables are located in a different subdivision than the subject property. The assessor indicated that the office was willing to reduce the subject's assessment to \$47.25 per square foot of living area, the average of the comparables.

The board of review, however, requested no change be made to the assessment.

The appellants submitted rebuttal comments arguing that using comparables located within the subject's subdivision is tunnel vision and leads to inequities in assessment. They also argued that lake front property is more valuable than property not on a lake and contended that the use of board of review comparable #4 with a three-car garage is not equitable. The appellants also reiterated that the comparables they selected are similar to the subject property.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains thirteen comparables submitted by the parties to support their respective positions. Of the thirteen properties, only two comparables have improvement assessments

greater than the subject on an overall basis and only one has an improvement assessment greater than the subject dwelling on a per square foot basis. All the comparables are relatively similar to the subject in style and size, however, each comparable is slightly newer than the subject dwelling. The appellant's comparables are not as similar to the subject in location as are the board of review comparables but otherwise have similar attributes. The board of review comparables are more similar to the subject in location. Only board of review comparable #4 has a higher improvement assessment than the subject dwelling on a per square foot basis, however, this property has a three-car garage while the subject has a two-car garage, more bathroom fixtures than the subject property, and is five years newer than the subject dwelling. The remaining comparables have improvement assessments ranging from \$38.17 to \$47.23 per square foot of living area. The subject's improvement assessment of \$47.50 per square foot of living area falls above the range established by the best comparables in this record on a per square foot basis. After reviewing the record and considering the evidence submitted by both parties, giving slightly more weight to the comparables that are located in the same subdivision as the subject, the Board finds a reduction in the subject's improvement assessment is 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: January 18, 2022



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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