



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

APPELLANT: Don Morrison  
DOCKET NO.: 19-00323.001-R-1  
PARCEL NO.: 23-16-08-303-014-0000

The parties of record before the Property Tax Appeal Board are Don Morrison, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$12,804  
**IMPR.:** \$78,006  
**TOTAL:** \$90,810

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 1.5-story dwelling of brick and frame construction that was built in 1991 and is approximately 28 years old. Features of the property include an unfinished basement, central air conditioning, one fireplace, an attached garage, a swimming pool, a whole house generator, and a shed with 216 square feet of building area. The property is located in Crete, Crete Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The appellant described the dwelling as having 2,455 square feet of living area with a 672 square foot attached garage. In support of the assessment inequity argument the appellant submitted information on four equity comparables improved with 1.5-story or 2-story dwellings ranging in size from 2,111 to 3,569 square feet of living area. The dwellings range in age from 17 to 33 years old. Three comparables have a basement, central air conditioning, and a fireplace.

One comparable has an attached two-car garage with 440 square feet of building area. The comparables have improvement assessments ranging from \$56,433 to \$102,337 or from \$20.77 to \$29.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$63,952.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,810. The subject property has an improvement assessment of \$78,006.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables which included a grid analysis and copies of the property record cards for the subject property and each comparable. The board of review described the subject dwelling as being a 1.5-story home of brick and vinyl exterior construction containing 3,207 square feet of living area with an attached garage containing 892 square feet of building area. The four equity comparables are improved with two-story dwellings ranging in size from 2,920 to 3,335 square feet of living area. The dwellings were built from 1977 to 1998. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 528 to 712 square feet of building area. The comparables have improvement assessments ranging from \$71,567 to \$84,614 or from \$24.22 to \$28.77 per square foot of living area. The board of review requested no change be made to the 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 a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the best descriptive information about the subject property was provided by the Will County Board of Review, which was corroborated by a copy of the subject's property record card. The appellant provided no independent evidence to support the size of the subject dwelling utilized in his analysis. Based on this record, the Board finds the subject property is composed of a 1.5-story dwelling of brick and vinyl siding exterior construction with 3,207 square feet of living area and an attached garage with 892 square feet of building area. Using 3,207 square feet as the correct size of the subject dwelling, the subject property has an improvement assessment of \$78,006 or \$24.32 per square foot of living area.

The Board finds the best evidence of assessment equity to be provided by the board of review as the subject property is correctly described and the comparables presented by the board of review are overall more similar to the subject dwelling in size than the comparables provided by the appellant. The board of review comparables are relatively similar to the subject in age and features with the exception that each has finished basement area whereas the subject has a basement that is unfinished. The board of review comparables have improvement assessments

that range from \$71,567 to \$84,614 or from \$24.22 to \$28.77 per square foot of living area. The subject's improvement assessment of \$78,006 or \$24.32 per square foot of living area falls within the range established by the best comparables in this record but is below three of the four comparables provided by the board of review. Less weight is given the appellant's analysis due to the fact the subject dwelling was not described correctly, three of the four comparables are significantly smaller than the subject home, and the comparables are generally inferior to the subject in features. Based on this record 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.



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Chairman



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Member

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Member



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Member



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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



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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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