



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

APPELLANT: Amy & Brian Butcher
DOCKET NO.: 19-00327.001-R-1
PARCEL NO.: 19-09-11-303-048-0000

The parties of record before the Property Tax Appeal Board are Amy and Brian Butcher, 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 **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: \$22,630
IMPR.: \$115,705
TOTAL: \$138,335

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 brick and frame construction containing 3,345 square feet of living area. The dwelling was constructed in 2015 and is approximately 4 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car attached garage with 736 square feet of building area. The property has an 11,704 square foot site and is located in Tinley Park, Frankfort Township, Will County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with two-story dwellings of brick and wood siding exterior construction ranging in size from 3,422 to 3,862 square feet of living area. The dwellings range in age from 6 to 11 years old. Each home has an unfinished basement, central air conditioning, one fireplace, and an attached three-car garage ranging in size from 748 to 882 square feet of building area. These properties have sites

ranging in size from 11,050 to 18,561 square feet of land area. The comparables have improvement assessments ranging from \$98,733 to \$107,428 or from \$25.56 to \$31.12 per square foot of living area and land assessments ranging from \$22,263 to \$26,847 or from \$1.45 to \$2.12 per square foot of land area. The appellants requested the subject's land assessment be reduced to \$22,263 and the improvement assessment be reduced to \$108,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,335. The subject property has an improvement assessment of \$115,705 or \$34.59 per square foot of living area and a land assessment of \$22,630 or \$1.93 per square foot of land area.

In support its contention of the correct assessment, the board of review submitted information on four equity comparables improved with two-story dwellings of brick and wood siding exterior construction ranging in size from 3,010 to 3,498 square feet of living area. The dwellings were built in 2014 and 2015. Each home has an unfinished basement, central air conditioning, one fireplace and an attached garage ranging in size from 701 to 743 square feet of building area. These properties have sites ranging in size from 11,051 to 11,844 square feet of land area. The comparables have improvement assessments ranging from \$121,713 to \$125,945 or from \$35.50 to \$40.44 per square foot of living area and land assessments ranging from \$22,285 to \$26,804 or from \$2.02 to \$2.26 per square foot of land area. The board of review requested that no change be made to the assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight comparables to support their respective positions. With respect to the dwelling assessment, the Board gives less weight to appellants' comparables #3 and #4 due to differences from the subject dwelling in age and/or size. The Board gives less weight to board of review comparable #1 due to differences from the subject dwelling is size. The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2 as well as board of review comparables #2 through #4. These comparables are improved with homes most similar to the subject dwelling in age, size, and features. These comparables have improvement assessments that range from \$106,500 to \$125,945 or from \$30.58 to \$39.88 per square foot of living area. The subject's improvement assessment of \$115,705 or \$34.59 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvment assessment is not justified.

With respect to the land assessment, the Board gives less weight to appellants' comparable #3 due to differences from the subject site in land area. The Board finds the best evidence of land assessment equity to be appellants' comparables #1, #2 and #3 and the board of review comparables. These comparables have land assessments ranging from \$22,263 to \$26,804 or from \$2.01 to \$2.26 per square foot of land area. The subject's land assessment of \$22,630 or \$1.93 per square foot of land area falls within the overall range but below the range on a per square foot basis as established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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: 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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