



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

APPELLANT: Bernard Okitipi
DOCKET NO.: 19-00343.001-R-1
PARCEL NO.: 19-09-35-215-015-0000

The parties of record before the Property Tax Appeal Board are Bernard Okitipi, the appellant; 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: \$28,424
IMPR.: \$133,848
TOTAL: \$162,272

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 “mixed story” dwelling with brick and vinyl exterior construction containing 3,784 square feet of living area. The dwelling is 13 years old. Features of the home include an unfinished 2,104 square foot basement, central air conditioning, a fireplace and an 829 square foot garage. The property has an 18,130 square foot site and is located in Frankfort, Frankfort Township, Will County.¹

The appellant's appeal is based on both overvaluation and assessment inequity. In support of these arguments the appellant submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are “mixed story” or “2/2+ story” dwellings with brick or brick and wood exterior construction that range in size

¹ The Board finds the subject is a mixed story dwelling, its garage has 829 square feet of building area and the subject's site contains 18,130 square feet of land area based on the information and the sketch from within the subject's property record card submitted by the board of review.

from 3,147 to 3,805 square feet of living area. The homes range in age from 7 to 14 years old. The comparables have basements ranging in size from 1,671 to 1,927 square feet of building area, central air conditioning, a fireplace and garages ranging in size from 700 to 731 square feet of building area. The comparables sold from August 2012 to August 2017 for prices ranging from \$370,000 to \$467,000 or from \$102.76 to \$148.40 per square foot of living area, including land. The comparables have land assessments ranging from \$23,521 to \$38,426 or either \$1.57 or \$1.92 per square foot of land area and improvement assessments ranging from \$102,102 to \$136,927 or from \$32.09 to \$41.81 per square foot of living area.

Based on this evidence the appellant requested that the subject's land assessment be reduced to \$28,000 or \$1.54 per square foot of land area and the subject's improvement assessment be reduced to \$131,000 or \$34.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,272. The subject's assessment reflects a market value of \$486,281 or \$128.51 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$28,424 or \$1.57 per square foot of land area and an improvement assessment of \$133,848 or \$35.37 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are "mixed story" dwellings with brick exterior construction that range in size from 3,839 to 4,579 square feet of living area. Each home is 13 years old. The comparables have basements ranging in size from 2,231 to 2,552 square feet of building area, central air conditioning and garages ranging in size from 666 to 875 square feet of building area. The comparables have land assessments ranging from \$24,286 to \$35,275 or \$1.57 per square foot of land area and improvement assessments ranging from \$148,466 to \$177,087 or \$38.67 per square foot of living area. Comparable #3 sold in August 2018 for \$649,000 or \$141.73 per square foot of living area, including land.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

The appellant submitted rebuttal critiquing the board of review's submission.

Conclusion of Law

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted comparable sales from 2012, 2013 and 2017, for the Board's consideration. The Board finds the appellant did not follow Section 1910.65 Documentary Evidence of the rules of the Property Tax Appeal Board. Under subsection (c) Proof of the market value of the subject property may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;
- 2) a recent sale of the subject property;
- 3) documentation evidencing the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or
- 4) documentation of **not fewer than three recent sales** of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.

The Board finds the appellant's comparable sales #2 and #3 are to be given less weight due to their sale dates occurring greater than 64 months prior to the January 1, 2019 assessment date at issue. The Board finds the appellant's remaining sales, as well as the board of review's sale, were similar to the subject in location, age and some features. These sales occurred from June 2017 to August 2018 for prices ranging from \$391,000 to \$649,000 or from \$102.76 to \$148.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$486,281 or \$128.51 per square foot of living area, including land, which is within the range established by the best sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's assessment is supported.

The taxpayer also contends assessment inequity as an alternative 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 to the subject's land assessment, the parties submitted a total of eight equity comparables for the Board's consideration. The Board finds the parties' comparables are all similar to the subject in location and size. The comparables have land assessments ranging from \$23,521 to \$38,426 or either \$1.57 or \$1.92 per square foot of land area. The subject's land assessment of \$28,424 or \$1.57 falls within the range established by the land comparables in this record. Furthermore, all but one of the land comparables have per square foot land assessments that are identical to that of the subject. Therefore, the Board finds the subject's land assessment is equitably assessed and no reduction in the subject's land assessment is justified.

As to the subject's improvement assessment, the Board finds the parties' comparables are all similar to the subject in location, style, age and most features. However, three of the appellant's comparables are considerably smaller than the subject and three of the board of review's comparables are considerably larger than the subject. Nevertheless, the parties' comparables have improvement assessments ranging from \$102,102 to \$177,087 or from \$32.09 to \$41.81 per square foot of living area. The subject's improvement assessment of 133,848 or \$35.37 per square foot of living area falls within the range established by the improvement comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: August 24, 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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