



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

APPELLANT: Lawrence E. & Carol Brown  
DOCKET NO.: 19-00346.001-C-1  
PARCEL NO.: 06-03-04-407-005-0000

The parties of record before the Property Tax Appeal Board are Lawrence E. & Carol Brown, 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:** \$8,550  
**IMPR.:** \$101,667  
**TOTAL:** \$110,217

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 consists of a two-story apartment building of brick exterior construction with 3,456 square feet of building area. The building is 48 years old and contains four apartments. The subject also has a detached garage with 1,440 square feet of building area. The property has a 13,068 square foot site and is located in Plainfield, Plainfield Township, Will County.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables that are located on Hazelcrest Drive, like the subject. The comparables are two-story apartment buildings of brick exterior construction ranging in size from 3,886 to 4,408 square feet of building area. The buildings range in age from 41 to 51 years old and each contains four apartments. Comparables #1 and #3 have detached garages with either 480 or 576 square feet of building area. Comparable #2 does not have a garage. The comparables have

improvement assessments of either \$95,000 or \$100,000 or from \$21.55 to \$25.73 per square foot of building area.

The appellants completed their appeal as if the subject received favorable decisions from the Property Tax Appeal Board in 2003 and 2013, and that the subject's crawl space is unusable due to being located within a flood zone. The appellants' submission included a letter asserting that there are 14, four-unit, apartment buildings on Hazelcrest Drive, of which some have very low land values due to their locations in a flood zone, like the subject, which received a land value reduction in 2013. The appellants also assert that the subject has the highest building assessment of all the four-unit apartment buildings but is one of the smallest buildings. The appellants also assert that their comparables have garages.

Based on this evidence the appellants requested that the subject's improvement assessment be reduced to \$88,819 or \$25.70 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,217. The subject property has an improvement assessment of \$101,667 or \$29.42 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables, three of which are located on Hazelcrest Drive, like the subject. The comparables are two-story apartment buildings of brick exterior construction ranging in size from 3,456 to 3,886 square feet of building area. The buildings range in age from 46 to 52 years old and each contains four apartments. None of the comparables have a detached garage, like the subject. The comparables have improvement assessments of \$95,000 or from \$24.45 to \$27.49 per square foot of building area.

The board of review's submission included a letter from the Plainfield Township Assessor's Office explaining that many apartment buildings had their 2019 assessments increased during the quadrennial assessment cycle based on recent comparable sales, however, none of those comparable sales included a superior garage feature, like the subject. In addition, after comparing the most similar 14, four-unit, apartment buildings for their differences in apartment size and either lack of a detached garage or lack of a 1,440 square foot detached garage, the subject is uniformly assessed. The letter further explained that the appellants did not receive favorable decisions from the Property Tax Appeal Board in 2003 and 2013 but received assessment reductions from the Will County Board of Review for those years. Finally, as to the appellants' disclosure that the subject's crawl space is unusable due to being located within a flood zone, the board of review contends the subject's land assessment is not being contested and no apartment property on the subject's street has a lower land assessment.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend improvement 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 a total of seven comparable properties for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #2 due to their larger size, when compared to the subject. The Board also gives less weight to the board of review's comparable #4, due to its location outside of the subject's Hazelcrest Drive location. The Board finds the parties' remaining comparables are most similar to the subject in location, age, size and many features. However, only the appellants' comparable #3 has a detached garage feature, like the subject, but the garage has 576 square feet of building area, in comparison to the subject's 1,440 square foot garage. Nevertheless, the best comparables have improvement assessments of either \$95,000 or \$100,000 or from \$24.45 to \$27.49 per square foot of building area. The subject's improvement assessment of \$101,667 or \$29.42 per square foot of building area falls above the range established by the best comparables in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their larger size and either lack of a detached garage or lack of a 1,440 square foot detached garage, the Board finds the subject's improvement assessment is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot improvement assessment is well justified given its smaller size and further supported after considering its additional 1,440 square foot garage feature.

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.



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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: September 21, 2021



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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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