



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

APPELLANT: Robert Williams
DOCKET NO.: 19-00350.001-R-1
PARCEL NO.: 12-02-06-310-013-0000

The parties of record before the Property Tax Appeal Board are Robert Williams, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC 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: \$67,456
IMPR.: \$268,994
TOTAL: \$336,450

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 part two-story and a part one-story dwelling of brick exterior construction with 4,988 square feet of living area. The dwelling was constructed in 1995. Features of the home include a walkout basement with finished area, central air conditioning, four fireplaces, a 384 square foot enclosed frame porch and a 655 square foot garage. The property has a 21,586 square foot site and is located in Naperville, DuPage Township, Will County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject property. The comparables consist of two-story dwellings ranging in size from 4,096 to 4,902 square feet of living area. The dwellings were constructed in either 1994 or 1997. The comparables each

feature a basement with finished area, one of which is a walk-out design. Each comparable has central air conditioning, at least one fireplace and a garage that ranges in size from 747 to 824 square feet of building area. The comparables have improvement assessments ranging from \$169,924 to \$221,026 or from \$39.10 to \$45.09 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$210,077 or \$42.12 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 \$336,450. The subject property has an improvement assessment of \$268,994 or \$53.93 per square foot of living area.

In support of its contention of the correct assessment, the board of review critiqued the comparables submitted by the appellant for differences in location, land size, dwelling size and other features. The board of review provided information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with part two-story and part one-story dwellings of brick and vinyl, stone and vinyl or stone and Dryvit exterior construction ranging in size from 4,120 to 5,032 square feet of living area. The comparables were built from 1994 to 1999. The comparables each feature a basement with finished area, two of which are walk-out design. Each comparable has central air conditioning, two to four fireplaces and a garage that ranges in size from 740 to 941 square feet of building area. Comparable #2 has a 104 square foot open masonry porch and comparable #3 has a 255 square foot enclosed frame porch. The comparables have improvement assessments ranging from \$215,580 to \$292,770 or from \$49.89 to \$58.18 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The taxpayer 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.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2, as well as board of review comparable #2 due to their smaller dwelling sizes when compared to the subject.

The Board finds the remaining comparables are relatively similar to the subject in location, dwelling size, design and age, although their features have varying degrees of similarity when compared to the subject. These comparables have improvement assessments ranging from \$169,924 to \$292,770 or from \$39.10 to \$58.18 per square foot of living area. The subject property has an improvement assessment of \$268,994 or \$53.93 per square foot of living area, which falls within the range established by best comparables in the record. After considering any necessary adjustments to the comparables for differences, when compared to the subject, the

Board finds the evidence demonstrates the subject's improvement assessment is justified. 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 no reduction in the subject's 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: May 18, 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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