



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

APPELLANT: Stanley Hatfield
DOCKET NO.: 19-00518.001-R-1
PARCEL NO.: 23-16-18-300-015-0000

The parties of record before the Property Tax Appeal Board are Stanley Hatfield, 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:

F/Land:	\$837
Homesite:	\$12,240
Residence:	\$98,368
Outbuildings:	\$16,631
TOTAL:	\$128,076

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 an improved farmland parcel containing approximately 10-acres of land area.¹ The subject property consists of a one-story dwelling of brick siding exterior construction with 3,005 square feet of building area. The dwelling was constructed in 2006 and features a full unfinished basement, central air conditioning, a fireplace and a 907 square foot garage. In addition, the property is improved with an inground swimming pool and ancillary farm buildings.² The property is located in Crete, Crete Township, Will County.

¹ The appellant reported the subject's site consists of 10 acres of land area, which was unrefuted by the board of review.

² The Board finds the best evidence of the description of the subject's improvements is located in the property record card submitted by the board of review that described the property as partially agricultural and had a schematic

The appellant contends assessment inequity with respect to the farm residence improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The appellant reported these homes are located in the Water Tower Place subdivision less than a mile from the subject. The comparables are improved with one-story dwellings ranging in size from 2,042 to 2,123 square feet of living area that were built from 1976 to 2007. Each home has a full basement and central air conditioning. Two comparables have at least one fireplace. The comparables have improvement assessments ranging from \$46,525 to \$57,243 or from \$21.91 to \$27.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's farm residence improvement assessment to \$72,901 or \$24.26 per square of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,076. The subject property has a farm residence improvement assessment of \$98,368 or \$32.73 per square foot of living area.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted a memorandum, grid analysis and property record cards of the subject and four equity comparables located in Crete, three of which are improved farmland parcels. The comparables are improved with one-story dwellings of brick, stone or frame and stone siding exterior construction ranging in size from 1,752 to 3,617 square feet of living area. The dwellings were built from 1975 to 2002. Each comparable has a full or partial basement, central air conditioning, one or two fireplaces, a garage ranging in size from 686 to 925 square feet of building area and an inground swimming pool. Two comparables have ancillary farm buildings. The farm residence improvement assessments range from \$91,506 to \$200,367 or from \$28.50 to \$55.40 per square foot of living area.³ Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 provided seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables, as well as board of review comparables #2 and #3 due to their considerably smaller dwelling

diagram, measurements and calculations of the dwelling, along with the ancillary buildings located on the subject property, which was unrefuted by the appellant.

³ Some of these calculations have been drawn based on mathematical corrections to the board of review's grid analysis based on the property record card data provided the board of review.

sizes and/or older ages when compared to the subject dwelling. The Board finds the best evidence of assessment equity of the subject's farm residence to be board of review comparables #1 and #4. These comparables have farm residences that are similar when compared to the subject in dwelling size, design, age and features. The comparables have farm residence improvement assessments of \$200,367 and \$130,405 or \$55.40 and \$40.12 per square foot of living area, respectively. The subject has a farm residence improvement assessment of \$98,368 or \$32.72 per square foot of living area, which falls below the farm residence improvement assessments of the two most similar 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 farm residence 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 a reduction in the subject's assessment is not warranted.

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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