



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

APPELLANT: Clarence & Aretha Armstrong
DOCKET NO.: 19-00519.001-R-1
PARCEL NO.: 23-15-08-301-009-0000

The parties of record before the Property Tax Appeal Board are Clarence & Aretha Armstrong, the appellants, 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:

LAND: \$13,174
IMPR.: \$82,883
TOTAL: \$96,057

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 dwelling of brick and siding exterior construction with 4,157 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement, central air conditioning, a fireplace and a 465 square foot garage. The property has a 9,750 square foot site and is located in Crete, Crete Township, Will County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings ranging in size from 2,731 to 3,154 square feet of living area. The dwellings were built in 2002 or 2005. One comparable has a crawl space foundation and two comparables each have a basement. Each comparable has central air conditioning, at least one fireplace and a garage that ranges in size from 441 to 650 square feet of

building area. The comparables have improvement assessments that range from \$48,685 to \$53,227 or from \$16.87 to \$17.99 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$71,957 or \$17.31 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 \$96,057. The subject property has an improvement assessment of \$82,883 or \$19.94 per square foot of living area.

In response to the appellants' evidence, the board of review submitted a memorandum prepared by the Crete Township Assessor. The assessor asserted that the appellants' comparables would require adjustments due to their dissimilar dwelling sizes when compared to the subject. The assessor contends that after adjustments the appellants' comparables would have assessments that range from \$19.37 to \$23.30 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 grid analysis and property record cards of the subject and three equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of brick and siding exterior construction ranging in size from 3,476 to 4,024 square feet of living area. The dwellings were built from 2005 to 2009. Each comparable has a full basement, central air conditioning, a fireplace and a garage that ranges in size from 595 to 698 square feet of building area. The comparables have improvement assessments ranging from \$67,242 to \$88,921 or from \$19.16 to \$23.30 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers 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 provided six suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellants' comparables due to their considerably smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables are most similar to the subject in dwelling size, design, age and features. The comparables have improvement assessments ranging from \$67,242 to \$88,921 or from \$19.16 to \$23.30 per square foot of living area. The subject's improvement assessment of \$82,883 or \$19.94 per square foot of living area falls within the range established by the best comparables in the 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 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: 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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