



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

APPELLANT: Fred Zajeski
DOCKET NO.: 19-00520.001-R-1
PARCEL NO.: 23-16-19-201-005-0000

The parties of record before the Property Tax Appeal Board are Fred Zajeski, 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:

LAND: \$11,023
IMPR.: \$91,625
TOTAL: \$102,648

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 two-story dwelling of brick exterior construction with 3,314 square feet of living area.¹ The dwelling was constructed in 1991 and is approximately 28 years old. Features of the home include a full basement, central air conditioning, a fireplace and a 1,006 square foot garage. The property is also improved with a 648 square foot inground swimming pool with a 1,372 square foot pool apron, a 97 square foot pool house and a 256 square foot shed. The property has an approximately 75,794 square foot site and is located in Crete, Crete Township, Will County.

¹ 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 which contains a schematic diagram with measurements of the dwelling, garage, inground swimming pool, pool house and shed.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings ranging in size from 2,434 to 3,335 square feet of living area. The dwellings range in age from 20 to 39 years old. The dwellings each have a full basement and central air conditioning. The appellant reported that two comparables each have at least one fireplace and none of the comparables have a garage. The comparables have improvement assessments ranging from \$55,829 to \$49,366 or from \$19.30 to \$23.79 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$72,908 or \$22.00 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 \$102,648. The subject property has an improvement assessment of \$91,625 or \$27.65 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by the Crete Township Assessor. The assessor noted that appellant's comparable #1 has a 745 square foot garage; appellant's comparable #2 has two garages with 984 and 816 square feet of building area; and appellant's comparable #3 has a 1,742 square foot garage, which was unrefuted by the appellant. The assessor asserted that the appellant's comparables would require adjustments due to their lack of an inground swimming pool and differences in dwelling sizes when compared to the subject. The assessor asserted that after adjustments the appellant's comparables would have assessments that range from \$20.47 to \$29.58 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 one equity comparable located within the same assessment neighborhood as the subject property. The comparable is improved with a two-story dwelling of vinyl siding exterior construction with 2,433 square feet of living area. The dwelling was built in 1991 and features a full basement, central air conditioning, a fireplace and a garage containing 545 square feet of building area. The comparable has an improvement assessment of \$57,857 or \$23.78 per square foot of living area. The assessor asserted that after adjustments for differences from the subject, this comparable would have an adjusted improvement assessment of \$27.50 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 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 appellant provided three equity comparables and the board of review provided one equity comparable to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable #1 and board of review comparable #1 due to their considerably smaller dwelling sizes when compared to the subject dwelling.

The Board finds the best evidence of improvement assessment equity is the appellant's comparables #2 and #3. These comparables are relatively similar to the subject in dwelling size, design and age. However, the Board finds that each of these comparables are inferior to the subject in that they each lack an inground swimming pool, pool house and shed, features the subject enjoys. The comparables have improvement assessments of \$55,829 and \$79,366 or \$19.30 and \$23.79 per square foot of living area, respectively. The subject's improvement assessment of \$91,625 or \$27.65 per square foot of living area fall above the two more similar comparables in this record both in terms of overall improvement assessment and on a square foot basis but appears to be justified given its superior features. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported. 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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