



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

APPELLANT: Allan & Mary Ording
DOCKET NO.: 19-00589.001-R-1
PARCEL NO.: 14-12-02-476-015-0000

The parties of record before the Property Tax Appeal Board are Allan & Mary Ording, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds a reduction 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: \$28,750
IMPR.: \$107,666
TOTAL: \$136,416

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 frame and masonry construction containing 2,626 square feet of living area.¹ The dwelling was built in 1993. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 751 square feet of building area. The property also has a detached garage with 960 square feet of building area. The property has a 108,900 square foot or 2.5-acre site and is located in Manhattan, Manhattan 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 five equity comparables located within the same assessment neighborhood as the subject. The comparables

¹ The Board finds the best evidence of the description of the subject property is found in the subject's property record card submitted by the board of review.

are improved with two-story dwellings ranging in size from 2,536 to 2,854 square feet of living area.² The dwellings were built from 1989 to 1995. Each dwelling has a basement and a garage that ranges in size from 440 to 770 square feet of building area. The comparables have improvement assessments ranging from \$88,850 to \$101,600 or from \$33.27 to \$38.48 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$87,376.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,800. The subject property has an improvement assessment of \$113,050 or \$43.05 per square foot of living area.

In response to the appeal, the board of review provided a letter prepared by the Manhattan Township Assessor. The assessor critiqued the comparables submitted by the appellants. The assessor argued that none of the appellants' comparables have an additional 960 square foot storage area. The assessor provided aerial photographs of the appellants' comparables for comparison to the subject.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables, five of which are located within the same assessment neighborhood as the subject. The comparables are improved with 1.5-story, 2-story or part 2-story and part 1-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,598 to 3,220 square feet of living area. The dwellings were built from 1980 to 2000. Each comparable has a basement, two with finished area. The comparables each have central air conditioning and an attached garage that ranges in size from 510 to 975 square feet of building area. Seven comparables have one or two fireplaces; comparables #1, #2, #3, #4, #6 and #8 were reported to have either a pole barn or a detached garage; and comparables #3, #5, #6 and #7 each have an inground swimming pool. The comparables have improvement assessments that range from \$104,100 to \$138,900 or from \$36.91 to \$53.46 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellants argued that the subject property has several outbuildings, but non-livable buildings such as garages and storage buildings are never included in the above grade living area (AGLA) and should not be considered in determining uniformity. The appellants' counsel critiqued the comparables submitted by the board of review and asserted that three of the board of review comparables are in a different neighborhood and three of the comparables are a different style, leaving three acceptable comparables. Taking the three acceptable board of review equity comparables into consideration along with the appellants' equity comparables shows that 8 of 8 or 100% of the equity comparables support a reduction based on building price per square foot.

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

² The appellants' grid analysis does not contain information regarding exterior construction, central air conditioning, fireplaces, basement finish, if any, or other improvements for their comparables.

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 evidence in the record supports a reduction in the subject's assessment.

As an initial matter, the Board finds the appellants' counsel's argument that non-livable buildings such as garages and storage buildings should not be considered in determining uniformity to be without merit. The Board finds that all improvements and their respective assessments are to be considered in order to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Section 1910.65(b) of the Board's rules provide:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of the subject property and it is recommended that not less than three comparable properties be submitted. Documentation must be submitted showing the **similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property.** (Emphasis Added). (86 Ill.Admin.Code §1910.65(b)).

In order for the Board to properly evaluate the comparables, it is necessary to have the salient characteristics associated with the dwellings so as to be able to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

The parties provided 13 suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellants' comparables as none of these comparables were reported to have an additional detached garage like the subject. Furthermore, the appellants' grid analysis does not contain information regarding the characteristics of the dwellings such as exterior construction, central air conditioning, fireplaces, basement finish, if any, or other improvements, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property under appeal. The Board gives reduced weight to board of review comparables #3, #5, #6, #7 and #8 due to their differences from the subject in either location, design, dwelling size, age, number of garages and/or they have an inground swimming pool, not a feature the subject enjoys.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4. The Board finds these comparables are relatively similar to the subject in location, dwelling size, design and age. The Board also finds these three comparables were described as having an additional detached garage and/or pole building, which is somewhat similar to the subject's additional detached garage. However, the Board recognizes that the subject's additional detached garage is inferior in building size when compared to each of these comparables' additional detached garage and/or pole building. The comparables have improvement assessments ranging from \$104,950 to \$121,900 or from \$40.33 to \$43.69 per

square foot of living area. The subject's improvement assessment of \$113,050 or \$43.05 per square foot of living area falls within the range established by the best comparables in the record. However, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record the Board finds that the subject's improvement was inequitably assessed and a 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: September 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Allan & Mary Ording, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432