



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

APPELLANT: Carl Cernek
DOCKET NO.: 19-00624.001-R-1
PARCEL NO.: 30-07-02-406-055-0000

The parties of record before the Property Tax Appeal Board are Carl Cernek, the appellant, 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 **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: \$3,192
IMPR.: \$34,630
TOTAL: \$37,822

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 one-story dwelling of frame exterior construction with 1,256 square feet of living area. The dwelling was constructed in 1950. Features of the home include a partial unfinished basement and partial concrete slab foundation, central air conditioning and a 294 square foot garage.¹ The property has an 11,325 square foot site and is located in Joliet, Joliet 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 seven equity comparables located in different neighborhood codes than the subject and within 0.92 of a

¹ The parties differ on the subject's dwelling size. The Property Tax Appeal Board finds the best evidence of the subject's size was presented by the board of review's property record card which contained a sketch and calculations of the subject's size. Appellant's attorney provided limited information regarding the features of the subject property. Additional descriptive details about the subject were submitted by the board of review.

mile from the subject property. The comparables are improved with one-story dwellings each with 936 square feet of living area. The homes were built from 1943 to 1958. Each comparable has a basement and a garage ranging in size from 560 to 1,440 square feet of building area.² The comparables have improvement assessments ranging from \$19,480 to \$23,700 or from \$20.81 to \$25.32 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$19,479 or \$15.51 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 \$37,822. The subject property has an improvement assessment of \$34,630 or \$27.57 per square foot of living area.

In response to the appeal, the board of review submitted comments critiquing the comparables submitted by the appellant. The board of review asserted the appellant's comparables are located in neighborhoods that are inferior to the subject's neighborhood. And stated that little or no weight should be given to these equity comparables.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the subject's neighborhood code. The comparables are improved with one-story dwellings of frame exterior construction that range in size from 864 to 1,320 square feet of living area. The homes were built from 1920 to 1963. Three comparables have an unfinished basement and one comparable has a concrete slab foundation. Three of the comparables has a garage ranging from 320 to 672 square feet of building area. Two of the comparables each have central air conditioning. The comparables have improvement assessments ranging from \$23,646 to \$36,849 or from \$27.37 to \$28.49 per square foot of living area. Based on this evidence, the board of review requested 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 evidence in this record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven equity comparables for the Board's consideration. The Board finds that neither parties' comparables are particularly similar to the subject. Nevertheless, the Board shall decide based on the weight of the evidence, regardless of the quality of the evidence. The Board gave less weight to the appellant's comparables due to their location outside of the

² Appellant's attorney provided limited information regarding features of the comparables. Appellant's grid analysis does not contain information regarding exterior construction, foundation type, central air conditioning or fireplaces.

subject's neighborhood code. The Board gave less weight to the board of review comparables #1 and #3 which differ from the subject in foundation construction or lack of garage.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #4 which are more similar to the subject in location, dwelling size and foundation construction. These two comparables had improvement assessments of \$30,572 and \$36,470 or \$27.69 and \$28.49 per square foot of living area. The subject's improvement assessment of \$34,630 or \$27.57 per square foot of living area is bracketed by the two best comparables on an overall value basis and below the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences with the subject, the Board finds the evidence in the record 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: February 16, 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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