



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

APPELLANT: William Faber
DOCKET NO.: 19-00638.001-R-1
PARCEL NO.: 23-15-03-305-007-0000

The parties of record before the Property Tax Appeal Board are William Faber, the appellant, by attorney William L. Saranow, of Saranow Law Group, LLC 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: \$17,957
IMPR.: \$50,076
TOTAL: \$68,033

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 brick exterior construction with 1,933 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 637 square foot garage. The property has a 77,183 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property record cards on the subject and four equity comparables located on the same street as the subject property. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 1,918 to 2,402 square feet of living area. Three of the comparables were built from 1958 to 1974; one comparable had no year-built information provided. Three of the

comparables have a basement, one with finished area and one comparable has no basement.¹ Each comparable has central air conditioning, one fireplace and a garage ranging in size from 516 to 629 square feet of building area. The comparables have improvement assessments that range from \$43,766 to \$54,246 or from \$22.58 to \$23.01 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$44,034 or \$22.78 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 \$68,033. The subject property has an improvement assessment of \$50,076 or \$25.91 per square foot of living area.

The Crete Township Assessor, in a memorandum to the Will County Board of Review, indicated the subject property sold in July 2014 for \$67,000 after a Sheriff's Deed. After this sale, the subject's assessment was reduced to the 2014 sale price reflecting the subject's poor condition at the time of sale. For the 2015 tax year, the subject's assessment was returned to market value. The Assessor described the appellant's equity comparables as brick ranch homes located in the subject's subdivision but with superior and inferior elements compared to the subject for which the Assessor made adjustments resulting in adjusted per square foot improvement assessments for each of the appellant's comparables. The Assessor then detailed similar adjustments for its own equity comparables. The Property Tax Appeal Board will utilize the raw, unadjusted, improvement assessment data for both the appellant's and board of review comparables.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards on three equity comparables located on the same street as the subject property. The comparables are improved with one-story dwellings of brick or frame and brick exterior construction that range in size from 1,332 to 1,840 square feet of living area. The homes were built from 1959 to 1969. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 509 to 600 square feet of building area. The comparables have improvement assessments that range from \$44,983 to \$49,591 or from \$26.95 to \$33.77 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ Descriptive detail regarding basement finish for the appellant's comparables were provided by the Crete Township Assessor.

The parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 along with board of review comparable #1 which differ from the subject in dwelling size or lack a basement.

The Board finds the best evidence of assessment equity to be the remaining comparables which are relatively similar to the subject in location, design, dwelling size and most features. These comparables had improvement assessments that ranged from \$47,416 to \$50,068 or from \$22.70 to \$28.94 per square foot of living area. The subject's improvement assessment of \$50,076 or \$25.91 per square foot of living area falls just above the range on an overall basis and within the range on a per square foot basis as established by the best comparables in this record. The subject's slightly higher overall improvement assessment appears to be justified given its dwelling size and finished basement when compared to the best equity comparables in the record. After considering adjustments to the comparables for differences from the subject, 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 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: April 20, 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

William Faber, by attorney:
William L. Saranow
Saranow Law Group, LLC
55 West Wacker Drive
Suite 1400
Chicago, IL 60601

COUNTY

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