



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

APPELLANT: Elizabeth Dunker
DOCKET NO.: 19-01266.001-R-1
PARCEL NO.: 15-08-33-406-015-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Dunker, the appellant, by attorney Jerri K. Bush of the Law Office of Jerri K. Bush 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: \$31,467
IMPR.: \$86,956
TOTAL: \$118,423

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 2,369 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage with 760 square feet of building area. The property is located in New Lenox, New Lenox Township, Will County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal.¹ In support of this argument the appellant submitted information on five equity comparables located within .47 of a mile from the subject, one of which is within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of brick, vinyl siding and brick or brick with clad trim exterior construction ranging in

¹ The appellant did not mark the basis of the appeal in Section 2d of the Residential Appeal petition. The appellant's evidence included assessment data for five comparables.

size from 2,090 to 2,732 square feet of living area. The dwellings were built from 2004 to 2011. The dwellings each have a basement, central air conditioning and either a 2-car or a 3-car garage. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$63,782 to \$96,215 or from \$23.35 to \$36.79 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$76,766.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$118,423. The subject property has an improvement assessment of \$86,956 or \$36.71 per square foot of living area.

In response to the appellant's evidence, the board of review, through a memorandum written by the township assessor, contended that the appellant did not provide the basis of the appeal. The assessor argued that the appellant chose comparables outside of their neighborhood.

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 four equity comparables located within the same assessment neighborhood as the subject property, two of which are on the same street as the subject. The comparables are improved with one-story dwellings of masonry exterior construction ranging in size from 2,267 to 2,495 square feet of living area. The dwellings were built in 2006 or 2007. Each comparable has a full basement, central air conditioning and a garage that ranges in size from 694 to 782 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from \$84,061 to \$90,959 or from \$36.46 to \$37.08 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 parties provided nine suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables due to their dissimilar dwelling sizes and/or locations outside of the subject's assessment neighborhood.

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 location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$84,061 to \$90,959 or from \$36.46 to \$37.08 per square foot of living area. The subject's

improvement assessment of \$89,956 or \$36.71 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 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: 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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