



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

APPELLANT: Jerry & Donna Ramusack 2012 Trust
DOCKET NO.: 19-01890.001-R-1
PARCEL NO.: 21-14-01-202-118-1118

The parties of record before the Property Tax Appeal Board are Jerry & Donna Ramusack 2012 Trust, the appellants, 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: \$1,841
IMPR.: \$5,658
TOTAL: \$7,499

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 one-story condominium unit in a three-story condominium building of frame construction that was built in 1972 and has a concrete slab foundation. The condominium unit contains 975 square feet of living area with a wall unit air conditioner.¹ The property is located in Park Forest, Monee Township, Will County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. The overvaluation is based upon an appraisal of the subject property depicting an estimated market value of \$22,000 as of January 1, 2019. The appraiser utilized both the income and sales comparison approaches to value in arriving at the opinion.

¹ While the board of review evidence depicts that subject unit as having a fully finished basement, the Board finds the best evidence is the property record card which depicts the condominium as having a concrete slab foundation.

In support of the inequity argument, the appellants submitted two sets of grid analyses with information on a total of seven individual equity comparables² located in close proximity to the subject. The comparables consist of one-story condominium units that are each 48 years old. The units each contain either 975 or 989 square feet of living area and feature a wall unit air conditioner. The comparables each have an improvement assessment of \$5,658 or either \$5.72 or \$5.80 per square foot of living area, respectively.

The appellants also included a brief questioning the determinations made for the subject property on appeal by the Will County Board of Review in comparison to neighboring properties that also appealed their assessments with evidence similar or identical to that presented by the appellants.

Based on the foregoing evidence and argument, the appellants requested a reduced improvement assessment of \$5,658 or \$5.80 per square foot of living area for a total assessment of \$7,499 which would reflect a market value of approximately \$22,499 at the statutory level of assessment of 33.33%.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,050. The subject property has an improvement assessment of \$7,209 or \$7.39 per square foot of living area. The subject's assessment reflects a market value of \$27,120 or \$27.82 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In response to the appellants' equity evidence, the board of review submitted a two-page letter from Sandra Heard, Monee Township Assessor. As to the comparables presented by the appellants, Heard wrote that those properties were reduced by the Will County Board of Review, but she further contended that "these are not the amounts certified by the township assessor." Heard further indicated that values are returned to the previous certified values determined by the assessor in order to maintain assessment equity in the neighborhoods in the township. There is no assertion that the data presented by the appellants for their comparables is erroneous.

As to the appellants' appraisal evidence, the assessor noted this was the same appraisal presented to the Will County Board of Review where no change in assessment was issued. As to the comparable sales within the appraisal, Heard contends their assessments are identical to that of the subject property.

In support of its contention of the correct assessment, the board of review through the township assessor submitted Exhibits 5 and 6, respectively, containing information on four equity comparables located in close proximity to the subject. The comparables consist of one-story condominium units that are each 48 years old. The units each contain 975 square feet of living area. The comparables each have an improvement assessment of \$7,209 or \$7.39 per square foot of living area.

² The appellants provided four comparables with their original appeal submission. Upon receipt of an Incomplete Checklist, the appellants submitted a second set of four comparables, one of which was presented in the original filing.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants continue to question that some properties have received reductions and yet the subject property did not. Thus, the appellants contend that the subject's total assessment should be reduced from \$9,050 to \$7,499.³

Conclusion of Law

As an initial matter, the appellants' complaints regarding the appeal process before the Will County Board of Review will be briefly addressed. The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will herein consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property.

The taxpayers in part contend assessment inequity as a 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of assessment equity to be appellants' seven equity comparables which appear to be nearly identical to the subject property. While the Board recognizes that the board of review presented four equity comparables which are also nearly identical to the subject property, the board of review's submission fails to address why identical properties are assessed in a disparate fashion within this jurisdiction and the assessor's explanation is found to lack any merit. As set forth in the Property Tax Code, in counties with less than 3 million population, in Sec. 9-80, "All changes

³ Although the appellants' rebuttal submission included a grid analysis of four equity comparables, the Board has not considered this data. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)) [emphasis added]. In light of these rules, the Property Tax Appeal Board has not considered these additional comparables submitted by appellants in conjunction with their rebuttal argument. Moreover, inexplicably in this data, the subject dwelling is mistakenly described as containing 989 square feet of living area.

and alterations in the assessment of property shall be subject to revision by the board of review in the same manner that original assessments are reviewed." (35 ILCS 200/9-80)

These seven comparables presented by the appellants had improvement assessments of \$5,658 or either \$5.72 or \$5.80 per square foot of living area. The subject's improvement assessment of \$7,209 or \$7.39 per square foot of living area falls above the range established by the best and the majority of the nearly identical comparables in this record. Based on this record, the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed in comparison with nearly identical condominium units in the same immediate area and a reduction in the subject's assessment commensurate with the appellants' request is justified.

The appellants also contend the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does not support a further reduction in the subject's assessment based on overvaluation.

The appellants submitted an appraisal depicting an estimated market value for the subject property of \$22,000. After considering the reduction granted due to the lack of assessment uniformity in this matter, the Board finds the appellants did not demonstrate that a further reduction in the subject's assessment based on overvaluation is warranted.

In summary, the Board finds the record evidence warrants a reduction on grounds of lack of uniformity.

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:

October 19, 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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