



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

APPELLANT: Jerry Kratzert
DOCKET NO.: 19-09180.001-R-1
PARCEL NO.: 07-01-31-303-007-0000

The parties of record before the Property Tax Appeal Board are Jerry Kratzert, 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: \$28,514
IMPR.: \$97,298
TOTAL: \$125,812

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 part 1-story and part 2-story dwelling¹ of frame exterior construction with 2,549 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 791 square foot garage. The property is located in Plainfield, Wheatland Township, Will County.

The appellant contends overvaluation and assessment inequity with regard to the improvement as the bases of the appeal. The appellant presented evidence in support of the assessment inequity argument, but did not submit any evidence in support of the overvaluation argument. Given the appellant did not present any evidence in support of the overvaluation argument, the Board shall not further consider this indicated basis of the appeal.

¹ Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

In support of the assessment inequity argument, the appellant submitted information on twelve equity comparables located from 0.05 to 0.17 of a mile from the subject and within the same assessment neighborhood as the subject. The comparables are improved with 2-story homes ranging in size from 2,703 to 3,072 square feet of living area. The dwellings were built from 2003 to 2005. Each home has a basement, central air conditioning, and a garage ranging in size from 588 to 924 square feet of building area. Ten homes each have a fireplace. The comparables have improvement assessments ranging from \$91,032 to \$103,301 or from \$33.01 to \$35.75 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$86,343 or \$33.87 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 \$125,812. The subject has an improvement assessment of \$97,298 or \$38.17 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables, together with property record cards for these properties. Comparables #1, #2, #3, and #4 are the same properties as the appellant's comparables #4, #9, #12, and #10, respectively. These comparables have improvement assessments ranging from \$91,032 to \$98,336 or from \$33.68 to \$35.75 per square foot of living area.

The board of review submitted information on three comparable sales, together with property record cards for these properties. Comparables #1 and #3 are the same properties as the appellant's comparables #9 and #1, respectively. Comparable #2 is improved with a 2-story home with 2,887 square feet of living area. The dwelling was built in 2003 and features a basement, central air conditioning, a fireplace, and a 682 square foot garage. These three comparables sold from October 2017 to October 2019 for prices ranging from \$389,000 to \$393,500 or from \$129.75 to \$143.96 per square foot of living area, including land.

The board of review also submitted a brief of the township assessor's office contending that six of the appellant's comparables are dissimilar from the subject in dwelling size.

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

In written rebuttal, the appellant submitted a brief arguing that the comparables presented by both parties support a reduction in the subject's assessment.

Conclusion of Law

The appellant 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 record contains a total of twelve equity comparables, with four common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3, #6, and #8, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the remaining comparables, which includes the four common properties and which are similar to the subject in dwelling size, age, location, and some features. Although these comparables are larger homes than the subject and none of these comparables have finished basement area like the subject, suggesting that adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables have improvement assessments ranging from \$91,032 to \$99,973 or from \$33.68 to \$35.75 per square foot of living area. The subject's improvement assessment of \$97,298 or \$38.17 per square foot of living area is within the range established by the best comparables in terms of total improvement assessment and above the range on a per square foot basis, which the Board finds is logical given the subject is a smaller home than the best comparables. Based on this record, and after considering appropriate adjustments for differences when compared to 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: September 20, 2022



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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