



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

APPELLANT: Terrance & Cynthia Wentworth
DOCKET NO.: 20-05362.001-R-1
PARCEL NO.: 16-05-13-403-003-0000

The parties of record before the Property Tax Appeal Board are Terrance & Cynthia Wentworth, 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 **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: \$21,692
IMPR.: \$80,012
TOTAL: \$101,704

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 2020 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 split-level style dwelling of frame and brick exterior construction with 1,467 square feet of living area. The dwelling was constructed in 1989. Features of the home include a lower-level, central air conditioning, a fireplace and a 570 square foot garage. The property has a 12,361 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend assessment inequity as the basis of the appeal concerning the improvement assessment. In addition, in a cover letter, the appellants assert that their 2019 taxes were "overpaid" and they were hopeful of obtaining a refund thereon.¹

¹ For clarity, Illinois operates a two-year assessment and tax cycle where, the 2019 assessment made for the 2020 tax bill. The appellants herein are appealing the 2020 assessment which made for their 2021 tax bill. Thus, the Property Tax Appeal Board has no authority at this time with regard to the 2019 taxes which were paid by the appellants and the time to challenge such as reflected by the 2018 tax year assessment is long past.

In support of the inequity argument, the appellants submitted information on four comparables located in close proximity to the subject and within the subject's subdivision. The appellants describe each of these comparables as two-story dwellings of wood and brick exterior construction that were built in either 1988 or 1989. Each home contains 2,107 square feet of living area with a partial basement, central air conditioning and a 462 square foot garage. Three of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$62,182 to \$67,472 or from \$29.51 to \$32.02 per square foot of living area.

Based on this evidence, the appellants requested a reduced improvement assessment of \$62,182 or \$42.39 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 \$101,704. The subject property has an improvement assessment of \$80,012 or \$54.54 per square foot of living area.

In response to the appellants' evidence, the board of review submitted a letter and data gathered by the Homer Township Assessor's Office. In the letter, the assessor noted that none of the appellants' suggested comparable dwellings are split-level homes like the subject; instead, the appellants presented dissimilar two-story dwellings.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four equity comparables located within .16 of a mile from the subject and within the same subdivision as the subject. The comparables consist of a two-story and three, split-level dwellings of brick and siding exterior construction that were built from 1988 to 1990. The homes range in size from 1,471 to 2,107 square feet of living area. Each comparable has either a lower level or a basement, central air conditioning, a fireplace and a garage ranging in size from 462 to 570 square feet of building area. The comparables have improvement assessments ranging from \$67,472 to \$83,187 or from \$32.02 to \$55.79 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants

dissimilar two-story comparables with are each larger than the subject along with board of review comparable #4 which is similarly a dissimilar two-story home that is larger when compared to the subject split-level dwelling containing 1,467 square feet of living area.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3 which are each similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessments that range from \$80,259 to \$83,187 or from \$53.83 to \$55.79 per square foot of living area. The subject's improvement assessment of \$80,012 or \$54.54 per square foot of living area falls below the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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: November 22, 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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