



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

APPELLANT: Pearlie Best
DOCKET NO.: 20-05440.001-R-1
PARCEL NO.: 23-16-07-403-010-0000

The parties of record before the Property Tax Appeal Board are Pearlie Best, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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 **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: \$15,188
IMPR.: \$67,587
TOTAL: \$82,775

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 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 dwelling of brick exterior construction with 1,925 square feet of living area¹. The dwelling was built in 1976. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage with 588 square feet of building area. The property has an approximately 24,844 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 information on four equity comparables. The comparables are improved with split-level dwellings ranging in size from 1,975 to 2,822 square feet of living area. The homes were built from 1979 to 1986. Each

¹ The parties differ as to the dwelling size of the subject. The Board finds the best evidence of the subject's dwelling size was the property record card submitted by the board of review which was unrefuted by the appellant in rebuttal..

comparable is reported to have a basement with two reported to have finished area. The appellant did not provide information on other salient property characteristics of the subject property, including but not limited to information on central air conditioning, fireplace, and garage amenities. The comparables have improvement assessments that range from \$30,260 to \$62,549 or from \$15.32 to \$22.95 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$59,417 or \$30.87 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 \$89,329. The subject property has an improvement assessment of \$74,141 or \$38.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review provided information, including a grid analysis, property record cards and location map, on four equity comparables located in the same assessment neighborhood code as the subject property and located from 30 feet to 1.3 miles from the subject. The comparables are improved with split-level dwellings ranging in size from 1,929 to 1,997 square feet of living area. The homes were built from 1977 to 1991. Each comparable has a basement with finished area, central air conditioning, and a garage that ranges in size from 480 to 958 square feet of building area. Two comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$65,213 to \$70,573 or from \$33.09 to \$35.34 per square foot of living area. Based on this evidence, the board of review requested that the 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, based on this record, that a reduction in the subject's assessment is warranted.

The parties submitted a total of eight equity comparables for the Board's consideration. The Board gives reduced weight to the appellant's comparables which lack several salient property characteristics that are necessary for the Board to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property. Furthermore, the appellant's comparable #1 differs significantly from the subject in dwelling size and two comparables each lack basement finish, a feature of the subject. The Board also gives less weight to board of review comparable #3 which is a newer home than the subject and is located less proximate in location to the subject than other comparables in this record.

The Board finds the best evidence of assessment equity to be the three remaining board of review comparables which are similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement assessments that range from \$65,884 to \$70,573

or from \$34.15 to \$35.34 per square foot of living area. The subject's improvement assessment of \$74,141 or \$38.51 per square foot of living area falls above the range established by the best comparables in the record and is excessive. Based on this evidence and after considering necessary adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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: October 17, 2023



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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