



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

APPELLANT: James Gribble
DOCKET NO.: 20-05441.001-R-1
PARCEL NO.: 07-01-19-201-002

The parties of record before the Property Tax Appeal Board are James Gribble, 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 **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: \$19,733
IMPR.: \$87,274
TOTAL: \$107,007

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 frame exterior construction with 1,332 square feet of living area. The dwelling was built in 1989. Features of the home include a basement with finished area, central air conditioning, one fireplace, two attached garages with 1,311 square feet of building area and a 420 square foot inground swimming pool.¹ The property is located in Plainfield, Wheatland Township, Will County.

¹ The Board finds the best descriptions of the subject property and appellant's comparables were found in the property record cards and schematic drawings presented by the board of review, which disclosed the subject had one fireplace, a feature not disclosed nor refuted by the appellant. The appellant described the subject's garage as a two-car garage but the schematic drawing which was provided shows the subject has 2 two-car garages with a total of 1,311 square feet of garage space.

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 with three comparables located in the same neighborhood as the subject. The comparables are improved with split-level or ranch dwellings of frame exterior construction ranging in age size from 2,170 to 2,414 square feet of living area. The dwellings were built from 1982 to 1993. Each comparable is reported to have an unfinished basement, central air conditioning, one fireplace², and a garage ranging in size from 410 to 1,067 square feet of living area. Comparable #2 has an 11,868 square foot barn.³ The comparables have improvement assessments that range from \$75,102 to \$94,974 or from \$31.65 to \$41.72 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$50,306 or \$37.77 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 107,007. The subject property has an improvement assessment of \$87,274 or \$65.52 per square foot of living area.

In support of its contention of the correct assessment, the board of review did not provide any comparables for the Board's consideration. The board of review provided property record cards for the subject and each of the appellant's comparables. The board of review critiqued the appellant's comparables and noted that the subject property's was a smaller home than the appellant's comparables and its amenities were driving up its value. 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of assessment equity were the four equity comparables submitted by the appellant. The finds none of the appellant's comparables are truly similar to the subject. Two of the comparables are dissimilar ranch style dwellings, while the subject is a split-level dwelling. Each of the comparables lacks basement finish, a feature of the subject. Each of the comparables is a considerably larger home than the subject being 63% to 81 % larger in dwelling size than the subject. Each comparable has from 19% to 69% less garage space than the subject. Comparable #2 has a barn, which is not a feature of the subject. Each comparable lacks an inground swimming pool, which is a feature of the subject. Nevertheless, the

² The board of review presented property record cards for each of the appellant's comparables which disclosed that each comparable had one fireplace. This disclosure was not refuted by the appellant.

³ The property record card presented by the board of review disclosed that the appellant's comparable #2 has a barn which was not disclosed by the appellant nor refuted by the appellant in rebuttal.

comparables have improvement assessments that range from \$75,102 to \$94,974 or from \$31.65 to \$41.72 per square foot of living area. The subject's improvement assessment of \$87,274 or \$65.52 per square foot of living area falls within the range established by the comparables in the record on an overall basis but falls above on a per square foot basis. Although the subject's assessment is above the range on a per-square-foot basis, the Board finds this is logical given the subject's smaller dwelling in relation to the comparables in accordance with the principle of economies of scale which generally provides that as the size of a property increases, the per unit value decreases, and in contrast, as the size of a property decreases, the per unit value increases. Additionally, the subject has superior features justifying its assessed valuation. Based on this evidence, the Board finds the appellant failed to demonstrate a lack of uniformity by clear and convincing evidence. Therefore, 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: May 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

James Gribble, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432