



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

APPELLANT: Mark Jilek
DOCKET NO.: 20-05543.001-R-1
PARCEL NO.: 16-05-31-400-012-0000

The parties of record before the Property Tax Appeal Board are Mark Jilek, the appellant; 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:

F/Land:	\$958
Homesite:	\$28,460
Residence:	\$102,023
Outbuildings:	\$0
TOTAL:	\$131,441

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 is a 5 acre property consisting of 4.01 acres assessed as farmland and 0.99 of an acre assessed as homesite.¹ The homesite is improved with a 2-story dwelling of vinyl siding exterior construction with 2,766 square feet of living area. The dwelling was constructed in 2004 and is approximately 16 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 680 square foot garage. The property is located in Joliet, Homer Township, Will County.

¹ The appellant did not challenge the subject's farmland or homesite assessments. Farmland assessments in Illinois are not calculated on market value considerations. Land classified as a farm receives a preferential land assessment based on soil typing and productivity indices as provided by the Property Tax Code. (35 ILCS 200/1-60 and 10-110 *et al*).

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables, including Residential – Rural property record cards for each of these comparables.

The appellant's comparables are located within 0.40 of a mile from the subject and are improved with 2-story homes of brick exterior construction ranging in size from 3,226 to 3,859 square feet of living area.² The dwellings range in age from 17 to 30 years old. Each home has a basement with finished area, central air conditioning, one or three fireplaces, and a garage ranging in size from 728 to 1,057 square feet of building area. Comparable #2 also has a 1,200 square foot pole barn. The comparables have residential improvement assessments ranging from \$116,593 to \$124,996 or from \$32.23 to \$36.14 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,441. The subject property has a residential improvement assessment of \$102,023 or \$36.88 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 Residential – Rural or Farm property record cards for these comparables, a grid analysis of the appellant's comparables, and a map depicting the locations of both parties' comparables in relation to the subject.

The board of review's comparables are located from 1.63 to 2.86 miles from the subject and are improved with 2-story homes of brick, siding, or brick and cedar siding exterior construction ranging in size from 2,564 to 3,319 square feet of living area. The dwellings were built from 1986 to 1991. Each home has a basement, central air conditioning, and a fireplace. Three comparables each have a garage ranging in size from 586 to 663 square feet of building area and comparable #2 also has a 387 square foot carport. Comparable #1 has a 1,800 square foot pole barn and comparable #2 has a 600 square foot wood barn. The comparables have residential improvement assessments ranging from \$89,692 to \$120,851 or from \$30.09 to \$36.41 per square foot of living area.

The board of review also presented a letter from the township assessor's office contending that none of the appellant's comparables have smaller site sizes than the subject, and the appellant's comparables #2 and #3 are located in a residential subdivision.

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

In written rebuttal, the appellant argued the subject property is zoned as residential rural property and that the board of review's comparables are farms that are not located close in proximity to the subject. The appellant contended that the appellant's comparables #2 and #3 are similar to the subject in design.

² The comparables' dwelling sizes are found in their property record cards presented by the appellant.

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 seven equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables #1 and #4, which appear to be classified as farm properties rather than residential properties. The board of review presented Farm property record cards for its comparables #1 and #4, unlike the subject for which both parties presented a Residential – Rural property record card, indicating that the board of review's comparables #1 and #4 are classified as farm properties whereas the subject is classified as a residential property. The Board also gives less weight to the appellant's comparables #2 and #3 and to the board of review's comparable #3, which have homes that are from 17% to 28% larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparable #2, which have varying degrees of similarity to the subject. These comparables are much older homes than the subject dwelling and one comparable has finished basement area unlike the subject. Moreover, the appellant's comparable #1 has a much larger garage than the subject and the board of review's comparable #2 has a wood barn unlike the subject. These most similar comparables have improvement assessments of \$92,142 and \$116,593 or \$35.94 and \$36.14 per square foot of living area. The subject's improvement assessment of \$102,023 or \$36.88 per square foot of living area is bracketed by the best comparables in terms of total improvement assessment but is slightly above the best comparables on a per square foot basis, which appears to be justified given the subject is a substantially newer home than the best comparables.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's residential 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: January 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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