



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

APPELLANT: David Hall  
DOCKET NO.: 20-05998.001-R-1  
PARCEL NO.: 14-12-23-300-028-0000

The parties of record before the Property Tax Appeal Board are David Hall, the appellant, by attorney Timothy J. McGrath, of McGrath Law, P.C. in Manhattan; 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:** \$35,150  
**IMPR.:** \$122,500  
**TOTAL:** \$157,650

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 1-story dwelling of masonry exterior construction with 2,282 square feet of living area. The dwelling was built in 2001 and is approximately 19 years old. Features of the home include a basement, central air conditioning, one fireplace, a partially finished attic, a 1,361 square foot garage and a 2,400 square foot pole barn. The property has an approximately 284,466 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis and Manhattan Township Assessor Web Property Record Cards with information on three equity comparables located within ½ of a mile from the subject. The comparables are improved with either a 1-story or a 1.5-story dwelling of frame, brick or brick and cedar exterior construction

that range in size from 1,910 to 3,035 square feet of living area that range in age from 22 to 31 years old. Each comparable has a basement, a garage ranging in size from 572 to 986 square feet of building area and a pole building. Two dwellings have central air conditioning,<sup>1</sup> one dwelling has a fireplace and comparable #2 has an inground swimming pool. The comparables have improvement assessments that range from \$78,450 to \$115,150 or from \$35.37 to \$41.07 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$86,990 or \$38.12 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 \$157,650. The subject has an improvement assessment of \$122,500 or \$53.68 per square foot of living area.

The board of review, through the Manhattan Township Assessor's Office, critiqued the appellant's comparables, arguing its comparable #1 is a farm class property which excludes farm buildings from the per square foot improvement assessment calculation. The township assessor argued appellant comparables #2 and #3 are not a good comparables due to differences from the subject in site size, dwelling size, design and pole building square footage. The assessor described the subject as an "estate type" property which is not located in a subdivision but rather in an unincorporated area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in Prairie Creek, Prairie Hills or Billingshams. The comparables are improved with a 1-story, a 1.5-story or a 2-story dwelling of masonry, frame or frame and masonry exterior construction that range in size from 1,635 to 2,400 square feet of living area. The homes range in age from 14 to 41 years old. Five comparables have a basement, two of which have finished area and one comparable has a concrete slab foundation. Each dwelling has central air conditioning and an attached garage ranging in size from 447 to 3,240 square feet of building area. Five comparables have either one or two fireplaces and five comparables have a pole barn. Comparable #4 has an indoor inground swimming pool and a detached garage. The comparables have improvement assessments that range from \$94,600 to \$194,000 or from \$47.74 to \$84.35 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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.

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<sup>1</sup> The property record card submitted by the appellant for its comparable #2 reported the property did not have central air conditioning. The improvement assessment for this comparable was corrected with information contained in its property record card.

The parties submitted nine equity comparables for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparable #1 which is a farm class property in contrast to the subject's residential classification a fact that was not refuted by the appellant. The Board also gives less weight to appellant comparables #2 and #3 along with board of review comparables #3, #4 and #5 which are less similar to the subject in age, design, foundation type and/or have an inground swimming pool amenity which the subject property lacks.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #6 which are more similar to the subject in location, age, design and pole building element, but present varying degrees of similarity to the subject in dwelling size and other features. These comparables have improvement assessments that range from \$94,600 to \$123,750 or from \$51.56 to \$66.80 per square foot of living area. The subject's improvement assessment of \$122,500 or \$53.68 per square foot of living area falls within the range established by the best comparables in this record. 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 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:

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

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