



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

APPELLANT: Adam and Melissa Schwoebel
DOCKET NO.: 20-06381.001-R-1
PARCEL NO.: 14-12-20-200-005-0000

The parties of record before the Property Tax Appeal Board are Adam and Melissa Schwoebel, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$15,450
IMPR.: \$47,520
TOTAL: \$62,970

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 ranch-style dwelling of frame exterior construction with 1,320 square feet of living area.¹ The dwelling was built in 1958 and is approximately 62 years old. Features of the home include a partial basement, central air conditioning, one fireplace, and two garages with a combined 720 square feet of building area. The property has a 10,497 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables within the same neighborhood as the subject and within 0.05 of a mile from

¹ The Board finds the best description of the subject property was found in the property record card presented by the board of review. The property record card disclosed the subject has a 400 square foot attached garage and a 320 square foot detached garage for a combined 720 square feet of building area.

the subject property.² The comparables are improved with ranch style dwellings of frame exterior construction ranging in size from 1,200 to 1,338 square feet of living area. The dwellings are 63 or 65 years old. The comparables have partial or full basements, one comparable has a fireplace, and each comparable has a garage ranging in size from 396 to 540 square feet of building area. The comparables have improvement assessments ranging from \$36,000 to \$43,950 or from \$30.00 to \$32.85 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$41,942 or \$31.77 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 \$70,250. The subject property has an improvement assessment of \$54,800 or \$41.52 per square foot of living area.

In response to the appellants' evidence, the board of review submitted a letter and data gathered on seven equity comparables from the Manhattan Township Assessor's Office. In the letter, the township assessor maintains the subject is an older parcel built in the 1950s in part of an area with different lot sizes and asserted the total assessment per square foot of living area using the land and the building assessments combined is the best unit of comparison for the subject property. The assessor also provided an analysis in the letter to differentiate the total assessment per square foot of living area between the comparables with and without an extra garage.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables through the township assessor. The appellants' comparables #1 through #3 are the same as submitted by the board of review as comparables #5 through #7, respectively, that were previously described. The additional board of review comparables #1 through #4, two of which are located in the subject's same neighborhood. These comparables are improved with ranch style dwellings of frame or masonry exterior construction ranging in size from 864 to 1,315 square feet of living area. The dwellings are from 50 to 67 years old. Three comparables have a basement, one of which has finished area, and two of the comparables each have a fireplace. The comparables each have central air conditioning and garages ranging in size from 280 to 1,178 square feet of building area. These four comparables have improvement assessments ranging from \$31,300 to \$51,700 or from \$36.23 to \$43.16 per square foot of living area. Based on this evidence, the Board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants 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,

² The Board finds the best description of the property characteristics for the appellants' comparables was found in the board of review's evidence which is supported by the property record cards for each comparable which were also submitted. Appellants' comparable #1 was reported on the property record card to have a 396 square foot detached garage.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board will not consider the township assessor's argument as the assessor's analysis utilized the comparables' land assessments as part of the total assessment per square foot of living area which is not relevant to this appeal. The appellants did not contest the subject's land assessment. The analysis is misplaced since only the improvement assessment is at issue herein.

The record contains a total of six equity comparables, which includes the parties' three common comparables, for the Board's consideration. The Board gives less weight to the board of review comparables #2 and #3 which are located within different neighborhood than the subject and are less likely to reflect the valuation of the other comparables in the record that are located within the subject's neighborhood. The Board also gives less weight to the board of review comparable #4 due to its smaller dwelling size and lack of a basement when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparable #1 and the parties' three common comparables. These comparables are located in the subject's neighborhood and are also similar to the subject in style, dwelling size, age and foundation, but require varying adjustments for differences in property characteristics to make them more equivalent to the subject property. These comparables have improvement assessments ranging from \$36,000 to \$48,200 or from \$30.00 to \$40.30 per square foot of living area. The subject's improvement assessment of \$54,800 or \$41.52 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

April 18, 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

Adam & Melissa Schwoebel, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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