



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

APPELLANT: Sam D. Ferrara
DOCKET NO.: 21-06156.001-R-1
PARCEL NO.: 23-15-03-403-042-0000

The parties of record before the Property Tax Appeal Board are Sam D. Ferrara, the appellant, 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 **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: \$7,611
IMPR.: \$65,532
TOTAL: \$73,143

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 2021 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 is improved with a two-story dwelling of brick and frame exterior construction containing 2,897 square feet of living area.¹ The dwelling was built in 1942. Features of the home include a basement, central air conditioning, two fireplace and a built-in garage with 576 square feet of building area. The property has a 9,240 square foot site 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 five equity

¹ The board of review submitted a copy of the subject's property record card reporting the subject dwelling has 2,897 square feet of living area, which is supported by a schematic diagram. The appellant described the subject dwelling as having 2,178 square feet of living area but appears to have omitted the living area over the built-in garage. The appellant did not refute the board of review's reported size of the subject dwelling in rebuttal. For purposes of this appeal the Board finds the subject dwelling has 2,897 square feet of living area.

comparables described as being improved with two-story dwellings that range in size from 1,815 to 2,529 square feet of living area. The homes were built from 1934 to 1946. Two comparables were described as having one fireplace and one comparable was described as having central air conditioning. In the grid analysis the appellant did not include in his description of the subject property that the home has a basement, central air conditioning, two fireplaces and a built-in garage as reflected on the subject's property record card submitted by the board of review. The comparables have improvement assessments ranging from \$31,421 to \$52,709 or from \$15.96 to \$24.83 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$47,479.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,143. The subject property has an improvement assessment of \$65,532 or \$22.62 per square foot of living area.

The board of review submitted evidence prepared by the Crete Township Assessor. The assessor stated that appellant's comparable #3 is a 1.5-story home and appellant's comparable #4 was damaged and being rehabbed. To support these statements the board of review submitted a copy of the property record card for appellant's comparable #3 depicting a 1.5-story home. The board of review also provided copies of photographs associated with appellant's comparable #4 depicting the rehabilitation work being performed on the property. In rebuttal the assessor adjusted the appellant's comparables #1, #2 and #5 for differences from the subject to arrive at adjusted improvement assessments ranging from \$23.60 to \$25.23 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables identified by the township assessor that are located in the subject's subdivision. The comparables are described as being improved with two-story dwellings of a combination of brick and vinyl, frame, stone or aluminum exterior construction that range in size from 2,531 to 2,621 square feet of living area. The homes were constructed from 1958 to 1967. Three comparables have unfinished basements. Each comparable has central air conditioning, one fireplace, and a garage that ranges in size from 374 to 600 square feet of building area. The assessor's analysis also included various other features associated with the subject and the comparables. The comparables are located within .4 miles of the subject property. These properties have improvement assessments that range from \$50,477 to \$58,478 or from \$19.60 to \$23.10 per square foot of living area. The assessor adjusted the comparables for differences from the subject to arrive at adjusted improvement assessments ranging from \$22.29 to \$25.08 per square foot of living area. To document the appeal the board of review submitted copies of the property record cards for the subject and each of the comparables identified by the township assessor.

The board of review requested no change be made to the assessment of the property.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review as these properties are more similar to the subject dwelling in size and features than are the comparables provided by the appellant. Additionally, the board of review assessment equity analysis provided more and better descriptive information about the subject property and its comparables than did the appellant. The board of review comparables are improved with homes that are slightly smaller than the subject dwelling, are newer than the subject home, and have varying degrees of similarity in features to the subject property. These comparables have improvement assessments that range from \$50,477 to \$58,478 or from \$19.60 to \$23.10 per square foot of living area. Based on the assessor's calculations the comparables have adjusted improvement assessments ranging from \$22.29 to \$25.08 per square foot of living area. The subject's improvement assessment of \$65,532 or \$22.62 per square foot of living area falls above the overall range but within the unadjusted and adjusted ranges on a square foot basis established by the best comparables in this record. The subject's overall higher improvement assessment is justified due to its larger dwelling size relative to the comparables. Based on this record 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: December 19, 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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