



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

APPELLANT: Laurie Schumacher
DOCKET NO.: 21-06193.001-R-1
PARCEL NO.: 15-08-12-305-017-0000

The parties of record before the Property Tax Appeal Board are Laurie Schumacher, the appellant, by attorney Kristin Kladis, of Kladis Law, PC 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: \$32,147
IMPR.: \$144,477
TOTAL: \$176,624

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 consists of a 2-story dwelling of frame and masonry exterior construction with 3,558 square feet of living area. The dwelling was constructed in 2007 and is approximately 14 years old. Features of the home include a basement, central air conditioning, one fireplace and a 926 square foot garage. The property has an approximately 12,600 square foot site and is located in Mokena, New Lenox 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 information on four equity comparables located in the same Boulder Ridge Phase III neighborhood as the subject. The comparables are improved with 2-story dwellings of frame and masonry exterior construction that range in size from 3,797 to 4,439 square feet of living area. The homes range in age from 9 to 15 years old. Each comparable has a basement, central air conditioning and a

garage ranging in size from 597 to 888 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments that range from \$144,806 to \$168,683 or from \$36.87 to \$38.37 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$136,627 or \$38.40 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 \$176,624. The subject has an improvement assessment of \$144,477 or \$40.61 per square foot of living area.

In response to the appellant's evidence, the New Lenox Township Assessor's Office argued the appellant's comparables ranged from 239 to 881 square feet larger in size when compared to the subject property. The assessor argued that the best comparable properties for an equity appeal are those that are closest in size and construction type, contending its comparables are closer in size to the subject, being no more than 80 square feet different in size.

In support of its contention of the correct assessment, the board of review submitted property record cards on four equity comparables located in either the same neighborhood as the subject property or in Boulder Ridge Unit 1.¹ The comparables are improved with either a 2-story or a part 1-story and part 2-story dwelling ranging in size from 3,516 to 3,638 square feet of living area. The homes were built from 2004 to 2014. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 762 to 827 square feet of building area. The comparables have improvement assessments that range from \$145,331 to \$161,378 or from \$41.33 to \$44.98 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.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #3 and #4 which are less similar to the subject in dwelling size. The Board gives less weight to the board of review's comparables #2, #3 and #4 which are less similar in location and design when compared to the subject.

¹ The board of review's submission excluded any grid analysis on its equity comparables. The Board utilized information presented in the respective property record cards to determine the property characteristics for the board of review's comparables.

The Board finds the best evidence of assessment equity to be appellant comparable #2 along with board of review comparable #1 which are more similar to the subject in location, design, dwelling size and other features, although each of these two best comparables are somewhat newer in age when compared to the subject. These two comparables have improvement assessments of \$144,806 and \$145,331 or for \$38.14 and \$41.33 per square foot of living area. The subject's improvement assessment of \$144,477 or \$40.61 per square foot of living area falls below the two best comparables in this record on an overall improvement assessment basis and is bracketed by the two best comparables on a per square foot basis. Given the subject's slightly older age compared to the best comparables in the record, a lower overall improvement assessment appears logical. 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: July 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

Laurie Schumacher, by attorney:
Kristin Kladis
Kladis Law, PC
201 W. Lake Street
Suite 164
Chicago, IL 60606

COUNTY

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