



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

APPELLANT: Joseph Dyer
DOCKET NO.: 22-02566.001-R-1
PARCEL NO.: 16-05-20-403-009-0000

The parties of record before the Property Tax Appeal Board are Joseph Dyer, 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:

LAND: \$1,879
IMPR.: \$38,190
TOTAL: \$40,069

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 2022 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 townhouse of vinyl siding exterior construction with 2,084 square feet of living area.¹ The dwelling was constructed in 2022. Features of the home include a basement, central air conditioning, and a 420 square foot garage. The property has a 3,089 square foot site and is located in Lockport, Homer Township, Will County.

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 four equity comparables located on the same block as the subject. The comparables are improved with 2-story townhouses of vinyl siding exterior construction with 1,871 to 2,084 square feet of living

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size and other features is found in the subject's property record card presented by the board of review.

area.² The dwellings were built in 2022. Each home has a basement, central air conditioning, and a 383 or a 420 square foot garage. The comparables have improvement assessments ranging from \$22,848 to \$34,390 or from \$11.00 to \$18.38 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 \$40,069. The subject property has an improvement assessment of \$38,190 or \$18.33 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, which are the same properties as the appellant's comparables, together with a map depicting the locations of the comparables in relation to the subject. The board of review noted that the subject and comparable #1 were occupied as of August 2022, comparable #2 was occupied as of September 2022 and comparables #3 and #4 were occupied as of October 2022. Based on this evidence the board of review requested the subject's assessment be sustained.

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 a total of four equity comparables, which are common to both parties, for the Board's consideration. The Board gives less weight to the common comparable #1, which is less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the common comparables #2, #3, and #4, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments of \$22,848 and \$30,552 or of \$11.000 and \$14.66 per square foot of living area. The subject's improvement assessment of \$38,190 or \$18.33 per square foot of living area falls above the range established by the best comparables in this record, which is logical given the subject was occupied one or two months before the best 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.

² The parties dispute the comparables' dwelling sizes. The Board finds the best evidence of the comparables' dwelling sizes and other features is found in their property record cards presented by the board of review.

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: November 21, 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

Joseph Dyer
16538 S. Winding Creek Lane
Lockport, IL 60441

COUNTY

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