



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

APPELLANT: Joshua Bailey  
DOCKET NO.: 23-02033.001-R-1  
PARCEL NO.: 19-09-18-112-007-0000

The parties of record before the Property Tax Appeal Board are Joshua Bailey, 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:** \$42,648  
**IMPR.:** \$144,321  
**TOTAL:** \$186,969

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 2023 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 one-story ranch-style dwelling of brick exterior construction with 2,791 square feet of living area. The dwelling was constructed in 2010 and is approximately 13 years old. Features include a full unfinished basement, 2½ bathrooms, central air conditioning and an 859 square foot garage. The property has a 12,600 square foot site and is located in Mokena, Frankfort Township, Will County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted information on four equity

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<sup>1</sup> When requested to submit the Final Decision issued by the Will County Board of Review, the appellant also submitted documentation from the local board of review appeal. As matters before the Property Tax Appeal Board (PTAB) are *de novo* (35 ILCS 200/16-180), the Board has not analyzed this data, but will analyze the board of review's responsive evidence filed to PTAB and which was forwarded to the appellant for submission of rebuttal, if any.

comparables located in the same subdivision and within .3 of a mile from the subject. The comparables consist of either 1-story or 1.5-story “ranch” dwellings of brick exterior construction. The homes range in age from 16 to 18 years old. The dwellings range in size from 2,462 to 3,460 square feet of living area and each comparable has an unfinished basement. Features include 2½ or 3½ bathrooms, central air conditioning and a garage ranging in size from 639 to 879 square feet of building area. One dwelling has a fireplace. The comparables have improvement assessments ranging from \$122,037 to \$144,900 or from \$35.27 to \$50.22 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$128,785 or \$46.14 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 \$186,969. The subject property has an improvement assessment of \$144,321 or \$51.71 per square foot of living area.

In response to the appeal, Supervisor of Assessments Dale D. Butalla submitted a letter asserting appellant’s comparable #2 should be given “the least amount of weight” as the dwelling is a 1.5 story, differing from the subject’s 1-story design. Additionally, appellant’s comparable #3, which is 226 square feet larger than the subject dwelling, along with board of review comparable #3, which has 468 square feet less living area than the subject, should both be given significantly less weight.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on three equity comparables, along with applicable property record cards. The comparables are located in the same assessment neighborhood code as the subject. The comparables consist of “ranch” dwellings of brick exterior construction. The homes were built from 2006 to 2015 meaning they range in age from 8 to 17 years old. The dwellings range in size from 2,323 to 3,017 square feet of living area and each comparable has an unfinished basement. Features include “zero” or 2½ bathrooms,<sup>2</sup> central air conditioning and a garage ranging in size from 731 to 832 square feet of building area. One dwelling has a fireplace and comparable #1 has a 442 square foot inground swimming pool. The comparables have improvement assessments ranging from \$151,804 to \$182,371 or from \$60.45 to \$65.35 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject’s assessment.

### **Conclusion of Law**

The taxpayer 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,

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<sup>2</sup> The grid analysis depicts that board of review comparable #3 has “zero” full or half bathrooms.

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 a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 as well as board of review comparable #3, as each dwelling differs in size of approximately 24% and 17%, respectively, when compared to the subject dwelling's size. The Board has also given reduced weight to board of review comparable #1 which, while similar in many characteristics when compared to the subject, has a 442 square foot inground swimming pool, which is not an amenity of the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 along with board of review comparable #2, which present varying degrees of similarity to the subject in age and dwelling size, but have similar bathroom counts and other features when compared to the subject. These four comparables have improvement assessments ranging from \$123,645 to \$182,371 or from \$45.78 to \$60.45 per square foot of living area. The subject's improvement assessment of \$144,321 or \$51.71 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering adjustments to the best equity comparables for differences from the subject in age, dwelling size, basement size and/or garage size, 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: \_\_\_\_\_

October 15, 2024



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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