



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

APPELLANT: Benjamin Darnell
DOCKET NO.: 23-03177.001-R-1
PARCEL NO.: 19-09-31-207-035-0000

The parties of record before the Property Tax Appeal Board are Benjamin Darnell, 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: \$39,602
IMPR.: \$140,810
TOTAL: \$180,412

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 1.5-story dwelling¹ of brick exterior construction with 3,674 square feet of living area. The dwelling was constructed in 2007 and is approximately 16 years old. Features of the home include an unfinished basement, 2½ bathrooms, central air conditioning, a fireplace² and an attached 812 square foot garage. The property has a .3897-acre site and is located in Frankfort, Frankfort Township, Will County.

¹ The appellant described his home as a two-story structure while the assessing officials describe the dwelling as 1.5-story. The attached assessor Property Information sheet provided by the appellant depicts the style of the subject as "50 Newer Mixed Story." The property record card submitted by the board of review describes the dwelling as 1.5-story. For ease of reference and consistency, the Board will utilize the board of review's description in this decision.

² Although the appellant reported that his home has a fireplace, the assessing officials do not include this amenity on the subject's property record card or the assessor Property Information sheet.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted a letter explaining that each comparable chosen is a two-story dwelling, similar in size and built within the same timeframe and on average are within .1 of a mile from the subject. The appellant submitted information in the Section V grid analysis on five equity comparables along with township Property Information sheets for the subject and each comparable that includes a photograph and a schematic drawing of the dwelling.

The appellant's five comparables consist of two-story dwellings³ of brick exterior construction.⁴ The homes were built between 2004 and 2008 meaning, that as of the tax year at issue of 2023, the dwellings range in age from 15 to 19 years old. The homes range in size from 3,759 to 4,017 square feet of living area. Each comparable has an unfinished basement, 2½ or 3½ bathrooms, central air conditioning, a fireplace and a garage ranging in size from 661 to 904 square feet of building area. Based on the supporting documentation, appellant's comparable #3 also has an inground swimming pool.⁵ The comparables have improvement assessments ranging from \$130,147 to \$141,088 or from \$32.40 to \$36.69 per square foot of living area.

Based on this evidence, the appellant calculated an average improvement assessment based on these comparables and requested a reduced improvement assessment of \$130,309 or \$35.47 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 \$180,412. The subject property has an improvement assessment of \$140,810 or \$38.33 per square foot of living area.

In response to the appellant's evidence, the Frankfort Township Assessor's Office stated the appellant's comparable #4 "is a different house type" than the subject.⁶

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on eight equity comparables located in the same neighborhood code as the subject. The comparables are described as 1.5-story dwellings of brick exterior construction which were built between 2004 and 2007 making the homes 16 to 19 years old. The homes range in size from 3,189 to 3,827 square feet of living area. Each comparable has an unfinished basement, 2½ to 3½ bathrooms, central air conditioning and a garage ranging in size from 741 to 953 square feet of building area. Comparables #1, #3 and #7 each have a fireplace and comparable #5 has an inground swimming pool. The comparables have improvement assessments ranging from \$130,018 to \$155,534 or from \$39.28 to \$41.99 per square foot of

³ Supporting documentation characterizes the comparable dwellings' style as either "61 2/2+ Sty" or "50 Newer Mixed Story."

⁴ The appellant described each home as having brick and vinyl siding exterior construction, the underlying Property Information sheets depict the exterior as only "brick."

⁵ The underlying documentation depicts that only appellant's comparable #1 has a fireplace, despite what is reported in the Section V grid analysis.

⁶ The assessor also criticized the reported square footage and similarly the resulting per square foot improvement assessment of appellant's comparable #3. However, on this record the Board find that the assessor's "corrected" data is the same data presented in the appellant's grid analysis before the Property Tax Appeal Board.

living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant responded to the issue set forth in Footnote 6. As to the board of review assertion that appellant's comparable #4 was a "different house type," the appellant asserts that board of review comparable #4 is the identical "house type" as that of the appellant's criticized comparable.⁷

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, 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 thirteen equity comparables located in the same neighborhood as the subject with similar designs/story heights, ages, foundation types and many similar features to support their respective positions before the Property Tax Appeal Board. The Board has, however, given reduced weight to board of review comparables #7 and #8, which are 12% and 13% smaller in dwelling size, respectively, than the subject dwelling. The Board has also given reduced weight to appellant's comparable #3 as well as board of review comparables #5 and #6, due to differences in bathroom count and/or pool amenity, when compared to the subject's 2½ bathrooms and lack of a swimming pool.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4 and #5 along with board of review comparables #1 through #4, which are highly similar to subject in many characteristics. The Board recognizes that adjustments are necessary to the best comparables for variations in age, dwelling size, basement size and/or garage size when compared to the subject property in order to make them more equivalent to the subject. These best eight comparables have improvement assessments ranging from \$130,018 to \$153,204 or from \$32.40 to \$40.31 per square foot of living area. The subject's improvement assessment of \$140,810 or \$38.33 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. Furthermore, upon closer examination, the Board finds the subject property is most similar in age, dwelling size, bathroom count, basement size and garage size to board of review comparable #2. This comparable, however, has a higher improvement assessment of \$146,329 or \$39.85 per square foot of living area, which may be due to the

⁷ The Property Record Cards maintained by Frankfort Township and attached to the board of review submission depict the subject and each comparable dwelling as style "1.5 Story" with a Model Name of "50 Newer Mixed Story." The Property Information sheet for appellant's comparable #4 sets forth the style as "61 2/2+ Sty" and has no Model Name information.

assessment of approximately 2,500+ square feet of paving whereas the subject's paving is approximately 1,700 square feet, as depicted on the respective property record cards.

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 appropriate adjustments to the eight best comparables in the record for differences in age, dwelling size, basement size, garage size and/or paving when compared to the subject, the Property Tax Appeal 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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