



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

APPELLANT: Ronald Downling
DOCKET NO.: 23-03495.001-R-1
PARCEL NO.: 15-08-14-227-017-0000

The parties of record before the Property Tax Appeal Board are Ronald Downling, the appellant, by attorney Anthony DeFrenza, of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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: \$77,352
IMPR.: \$300,399
TOTAL: \$377,751

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-story dwelling of brick exterior construction with 5,420 square feet of living area. The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include a walkout basement with finished area, central air conditioning, two fireplaces, and an 1,108 square foot garage. The property has a 67,106 square foot site and is located in New Lenox, New Lenox Township, Will County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject, together with a map depicting the locations of these comparables in relation to the subject. The comparables are improved with 2-story homes of brick exterior construction ranging in size from 4,897 to 8,329 square feet of living area. The dwellings range in age from 18 to 29 years old. Each home

has a basement with finished area, central air conditioning, two to four fireplaces, and a garage ranging in size from 864 to 1,286 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$209,761 to \$397,462 or from \$42.83 to \$51.65 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$259,023.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$377,751. The subject property has an improvement assessment of \$300,399 or \$55.42 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of masonry exterior construction ranging in size from 3,516 to 4,910 square feet of living area. The dwellings were built from 1995 to 2002. Each home has a basement, central air conditioning, two or three fireplaces, and a garage ranging in size from 1,043 to 1,127 square feet of building area. Comparables #1 and #2 each have an inground swimming pool. The comparables have improvement assessments ranging from \$239,374 to \$290,853 or from \$59.24 to \$68.08 per square foot of living area.

The board of review submitted a brief from the township assessor's office contending the appellant's comparables are 2-story homes compared to the subject 1-story home. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables, which are 2-story homes compared to the subject 1-story home. The Board gives less weight to the board of review's 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 board of review's comparables #2 and #3, which are more similar to the subject in design, dwelling size, age, location, and features, although one comparable has an inground swimming pool unlike the subject, suggesting a downward adjustment to this comparable would be needed to make it more equivalent to the subject. These two most similar comparables have improvement assessments of \$260,727 and \$290,853 or \$65.94 and \$59.24 per square foot of living area, respectively. The subject's improvement assessment of \$300,399 or \$55.42 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment and is below

the best comparables on a per square foot basis, which is logical given the subject is a larger home than the two best comparables in this record. Based on this record and 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: _____

December 17, 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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