



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

APPELLANT: Jacquelyn and Thomas White
DOCKET NO.: 11-00551.001-R-1
PARCEL NO.: 11-04-25-207-003-0000

The parties of record before the Property Tax Appeal Board are Jacquelyn and Thomas White, the appellants, by attorney Donald T. Rubin of Rubin & Norris, in Chicago, and the Will County Board of Review.

Based on the facts and exhibits presented, 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: \$16,573
IMPR: \$84,121
TOTAL: \$100,694

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2011 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 single-family dwelling of frame and masonry construction with 1,955 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement, central air

conditioning and an attached 400 square foot garage. The property is located in Lockport, Lockport Township, Will County.

The appellants contend assessment inequity as the basis of the appeal as to the subject's improvement assessment only. No challenge was made to the land assessment. In support of the inequity argument, the appellants submitted information on three comparables located in Lago Vista like the subject and on the same street as the subject. The dwellings are one-story frame homes that are 4 years old and range in size from 1,656 to 2,090 square feet of living area. Two of the comparables have a full basement and each has central air conditioning and a 420 or 462 square foot garage. These comparables have improvement assessments ranging from \$48,066 to \$64,274 or from \$29.03 to \$31.11 per square foot of living area. Based on this evidence, the appellants requested an improvement assessment of \$59,215 or \$30.34 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 \$100,694. The subject property has an improvement assessment of \$84,121 or \$43.03 per square foot of living area.

In response to the appeal, the board of review has submitted a memorandum from the Lockport Township Assessor along with additional data. The assessor contends the subject dwelling is a Key West model whereas the appellants' suggested comparables are not the same model. "The Appellant also paid between \$71,000 and \$130,000 more then [sic] the Comparables provided."

In support of its contention of the correct assessment the board of review submitted a two-page grid analysis with information on five equity comparables, each of which is located in Lago Vista and two of which are on the same street as the subject property. The comparables are all Key West models like the subject. These homes were built in 2005 through 2007 and range in size from 1,935 to 2,004 square feet of living area. Each home has a basement, central air conditioning and a garage ranging in size from 400 to 432 square feet of building area. These five comparables have improvement assessments ranging from \$82,389 to \$89,669 or from \$41.68 to \$44.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given little weight to appellants' comparable #3 as this dwelling has a concrete slab foundation which differs from the subject's full basement. The Board finds the best evidence of assessment equity to be the remaining seven comparables presented by both parties. These seven comparables had improvement assessments that ranged from \$30.75 to \$44.80 per square foot of living area. The subject's improvement assessment of \$43.03 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

Member

DISSENTING:

C E R T I F I C A T I O N

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: June 20, 2014

Allen Castrovillari

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 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 the subsequent year 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.

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.