



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

APPELLANT: John H. & Deborah J. Doig
DOCKET NO.: 11-00553.001-R-1
PARCEL NO.: 18-13-24-201-039-0000

The parties of record before the Property Tax Appeal Board are John H. & Deborah J. Doig, the appellants; 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: \$ 42,169
IMPR.: \$ 113,466
TOTAL: \$ 155,635

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 two-story dwelling of brick construction with 3,998 square feet of living area¹. The

¹ During the hearing, the appellants contend the subject dwelling contains 3,998 square feet of living area based on an appraisal of the subject

dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a 762 square foot garage. The property is located in Green Garden Township, Will County.

The appellants appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The appellants challenged the subject's improvement assessment. In support of the inequity argument, the appellants submitted limited information on three assessment comparables with varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$94,356 to \$106,959 or from \$24.28 to \$28.83 per square of living area. The appellants also claimed the township assessor arbitrarily reduced assessments for 35% properties located in the phase 5 of the subject's subdivision. The appellants claimed assessments were reduced from 7% to 27%, but the subject's assessment was reduced by only 8%.

Based on this evidence, the appellants 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 \$155,635. The subject has an improvement assessment of \$113,466 or \$28.38 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a limited assessment analysis for three assessment comparables. Comparables #1 and #2 were also utilized by the appellants. The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$94,356 to \$106,959 or from \$23.49 to \$28.83 per square of living area. Based on this evidence, 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

property that was presented to the township assessor. The appraisal report was not submitted to the Property Tax Appeal Board. However, subsequent to the hearing the board of review submitted documentation from the township assessor accepting the appellants' claim that the subject dwelling contains 3,998 square feet of living area.

proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 no reduction in the subject's assessment is warranted.

The parties submitted four suggested assessment comparables for the Board's consideration. The Board finds both parties' comparables had varying degrees of similarity when compared to the subject in location, design, age, size and features. They had improvement assessments ranging from \$94,356 to \$106,959 or from \$23.49 to \$28.83 per square of living area. The subject has an improvement assessment of \$113,466 or \$28.38 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record on a per square foot basis. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's improvement assessment is warranted.

The Board gave little merit to the appellants' argument that the assessor arbitrarily decreased other properties assessments from 7% to 27%, but only reduced the subject's assessment by 8%. The Board finds this argument is not a persuasive indicator demonstrating assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient physical characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

Based on this analysis, the Property Tax Appeal Board finds the appellants failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence.

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: September 19, 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.