



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

APPELLANT: Gary Greenberg  
DOCKET NO.: 11-00760.001-R-1  
PARCEL NO.: 30-07-12-203-023-0000

The parties of record before the Property Tax Appeal Board are Gary Greenberg, the appellant, 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: \$9,850  
IMPR.: \$36,500  
TOTAL: \$46,350**

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 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/split-level single-family dwelling of masonry construction with 1,570 square feet of living area. The dwelling was constructed in 1987. Features of the home include a partial unfinished basement, central air conditioning and an attached garage of 576 square feet. The

subject has a .25-acre site and is located in Joliet, Joliet Township, Will County.

The appellant contends both assessment inequity and comparable sales as the bases of this appeal. In support of these arguments the appellant submitted information on three comparable properties with both equity and sales data. The comparables are located within .03 of a mile of the subject and on the same street as the subject. The comparables are described as one-story/split-level frame dwellings that are 26 to 43 years old. The homes contain either 1,674 or 1,788 square feet of living area and feature partial finished basements, central air conditioning and garages of either 520 or 552 square feet of building area. These properties have improvement assessments of \$34,300 or \$34,800 or \$19.46 or \$20.48 per square foot of living area. The sales occurred between September 1986 and April 1992. Based on this evidence, the appellant requested a total assessment of \$44,316 which would reflect a market value of approximately \$132,948.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,350. The subject property has an improvement assessment of \$36,500 or \$23.25 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 with recent sales data. The comparables consist of one-story/split-level dwellings of frame or masonry construction that were built in 1963 or 1978. The homes range in size from 1,111 to 1,792 square feet of living area and feature full or partial basements two of which have finished area, central air conditioning and a garage of either 440 or 576 square feet of building area. These homes have improvement assessments ranging from \$35,450 to \$40,200 or from \$19.78 to \$33.66 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 appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the

subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c).

The Board finds the evidence in the record does not support a reduction in the subject's assessment on grounds of overvaluation. All three of the appellant's comparable sales occurred 19 to 20 years prior to the assessment date at issue of January 1, 2011 which are dates too remote in time to be indicative of the subject's market value as of the assessment date. As highlighted by the Appellate Court's opinion in Commonwealth Edison Co. v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901 (2<sup>nd</sup> Dist. 2008), it is the appellant or contesting party that has the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment. Id. at 914. The requirements under the rules of the Property Tax Appeal Board require submission of "not fewer than three recent sales" of comparable properties. 86 Ill.Admin.Code §1910.65(c)(4). Thus, with submission of three sales that were not "recent," the appellant failed to meet his burden of going forward on the overvaluation claim.

The taxpayer also contends assessment inequity as a 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 Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparables #2 and #3. These four homes range in size from 1,400 to 1,792 square feet of living area and bracket the subject's size of 1,570 square feet of living area. These comparables had improvement assessments that ranged from \$20.48 to \$33.50 per square foot of living area. The subject's improvement assessment of \$23.25 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 appellant did not demonstrate with clear and convincing evidence that the

Docket No: 11-00760.001-R-1

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.