



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

APPELLANT: Richard Carson
DOCKET NO.: 11-00775.001-R-1
PARCEL NO.: 30-07-10-206-011-0000

The parties of record before the Property Tax Appeal Board are Richard Carson, 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: \$8,150
IMPR.: \$28,550
TOTAL: \$36,700

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 two-story single-family dwelling of frame construction with 1,912 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full basement. The property has a .152-acre site and is located in Joliet Township, Will County.

The appellant contends assessment inequity as the basis of the appeal challenging both the land and improvement assessments of the subject property. In support of this argument the appellant submitted information on four equity comparables. Three of the comparable parcels range in size from .15 to .39 of an acre; no size was provided for comparable #4. The comparable parcels have land assessments ranging from \$4,450 to \$8,150. The subject parcel has a land assessment of \$8,150.

The comparables consist of two-story dwellings of frame construction that were built between 1888 and 1910. The homes range in size from 2,040 to 2,752 square feet of living area and feature full basements. Three of the comparables have a garage. These comparables have improvement assessments ranging from \$19,750 to \$27,400 or from \$7.79 to \$13.38 per square foot of living area.

Based on this evidence, the appellant requested a land assessment of \$5,150 and an improvement assessment of \$22,500 or \$11.77 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 \$36,700. The subject property has an improvement assessment of \$28,550 or \$14.93 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the subject's Collins Street neighborhood. The comparable parcels range in size from .05 to .24 of an acre of land area and have land assessments ranging from \$2,900 to \$9,150. The parcels are improved with two-story dwellings of frame construction which were built between 1880 and 2007. The comparables range in size from 1,266 to 1,904 square feet of living area. Three of the comparables have full basements and two comparables have central air conditioning. One comparable has a garage. These comparables have improvement assessments ranging from \$26,750 to \$35,700 or from \$14.86 to \$28.20 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 as to either the land or the improvement.

The record reveals that the subject and appellant's comparable #3 along with board of review comparable #4 have parcel sizes of .15 and .16 of an acre of land area and each have land assessments of \$8,150 and \$9,150, respectively. The subject has a land assessment of \$8,150. Thus, the Board finds the record fails to support the appellant's claim of inequity regarding the subject's land assessment.

As to the improvement inequity argument, the Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 along with board of review comparables #1, #3 and #4. These five properties present improvement assessments ranging from \$11.27 to \$18.02 per square foot of living area. The subject's improvement assessment of \$14.93 per square foot of living area falls within the range of these most similar comparables in the record which range in size from 1,748 to 2,048 square feet of living area.

Based on this record 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.

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.