



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

APPELLANT: Joseph Specht Jr.  
DOCKET NO.: 12-00160.001-R-1  
PARCEL NO.: 12-02-05-404-005-0000

The parties of record before the Property Tax Appeal Board are Joseph Specht Jr., the appellant; and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$ 29,300  
**IMPR:** \$ 90,240  
**TOTAL:** \$119,540

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 2013 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 brick and frame dwelling with 2,820 square feet of living area. The dwelling was constructed in 1985. Features include a full basement that is partially finished, central air conditioning, a fireplace and

a 440 square foot attached garage. The subject property is located in DuPage Township, Will County, Illinois.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of the inequity argument, the appellant submitted information on just one assessment comparable with varying degrees of similarity when compared to the subject. The comparable has an improvement assessment of \$94,100 or \$29.20 per square foot of living area. The subject property has an improvement assessment of \$105,900 or \$37.55 per square foot of living area.

The appellant presented an exhibit showing the comparable has historically been assessed for more than subject. The appellant argued that for the 2012 tax year the subject is assessed higher than the comparable, although it is approximately 400 square feet smaller in dwelling size.

Based on this evidence, the appellant 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 \$135,200. In support of the subject's assessment, the board of review submitted a list of 14 suggested assessment comparables (Exhibit C) and detailed description and assessment information for two comparables that were submitted by the appellant at the local board of review hearing. The evidence was prepared by John Randall. Randall was present at the hearing to provide testimony in connection with the evidence he prepared.

Exhibit C is comprised of 14 properties identified by their parcel identification number (PIN) and dwelling size. The dwellings are reported to range in size from 2,550 to 2,984 square feet of living area and have improvement assessments ranging from \$81,300 to \$113,900 or from \$29.32 to \$40.30 per square foot of living area.

The other two comparables<sup>1</sup> (Exhibit A) consist of part two-story and part one-story dwellings of frame or brick and frame exterior construction. The dwellings were built in 1985 and contain 2,344 and 3,223 square feet of living area. Features had varying degrees of similarity when compared to the subject. The comparables have improvement assessments of \$78,000 and \$94,100 or \$29.20 and \$33.28 per square foot of living area.

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<sup>1</sup> The appellant also utilized one of the comparables.

The subject property has an improvement assessment of \$105,900 or \$37.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross examination, Randall agreed Exhibit C does not disclose the comparables' proximate location, design, age, exterior construction or features for comparison to the subject pursuant to section 1910.65(b) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.65(b)). Randall also agreed that Exhibit A demonstrates the subject property is inequitably assessed.

### 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); 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

First, the Board gave little weight to the 14 assessment comparables contained in Exhibit C submitted by the board of review. The assessor and board of review failed to provide adequate descriptive information for the comparables for any type of meaningful comparative analysis. Section 1910.65(b) of the rules of the Property Tax Appeal Board which provides:

Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of the subject property and it is recommended that not less than three comparable properties be submitted. **Documentation must be submitted showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the**

**subject property (Emphasis Added).** (86 Ill.Admin.Code §1910.65(b)).

The Board finds this record contains adequate description and assessment information for two comparable properties submitted by the parties. The Board finds these comparables had varying degrees of similarity when compared to the subject in location, design, age, size and features. They have improvement assessments of \$78,000 and \$94,100 or \$29.20 and \$33.28 per square foot of living area. The subject has an improvement assessment of \$105,900 or \$37.55 per square foot of living area, which is higher than the most similar assessment comparables contained in this record. Therefore, a reduction in the subject's improvement assessment is warranted.

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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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: July 24, 2015

*[Signature]*

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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.