

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Thomas and Margaret Carey
DOCKET NO.: 05-00396.001-R-1
PARCEL NO.: 05-06-11-106-001-0000

The parties of record before the Property Tax Appeal Board are Thomas and Margaret Carey, the appellants; and the Will County Board of Review.

The subject property consists of a one-story brick dwelling containing 2,463 square feet of living area that was built in 1988. Features include a partial finished basement, central air conditioning, a fireplace, and a 910 square foot attached garage.

The appellant, Thomas Carey, appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. The subject's land assessment was not contested. In support of this claim, the appellants submitted an equity analysis of four suggested comparables located in close proximity to the subject. The comparables consist of a two-story style and three, one-story style brick, frame or brick and frame dwellings that were built from 1982 to 1989. Features include central air conditioning, one or two fireplaces, and garages ranging in size from 832 to 1,629 square feet. One comparable has a partial finished basement while three comparables contain unfinished basements. The dwellings range in size from 2,460 to 3,023 square feet of living area and have improvement assessments ranging from \$61,749 to \$75,140 or from \$24.86 to \$26.62 per square foot of living area. The subject property has an improvement assessment of \$102,370 or \$41.56 per square foot of living area.

The appellant argued the local assessor "chased" the subject's listing and sale price when assessing the subject property resulting in a 25% increase in its property tax bill. The appellant acknowledged the subject property was offered for sale in June 2004 for \$514,900 as noted on its property record card and was purchased by the appellants in June 2005 for \$419,252.

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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:	\$	30,831
IMPR.:	\$	82,000
TOTAL:	\$	112,831

Subject only to the State multiplier as applicable.

The appellant argued these actions are contrary to case law and against acceptable assessment procedures. The appellants cited no case law or legal authority to support these claims. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$133,210 was disclosed. In support of the subject's assessment, the board of review submitted an assessment analysis of three suggested comparables located within the subject's subdivision. Additionally, testimony from the local township assessor was offered.

The comparables consist of a one-story; a part one and part two-story; and a one and one-half story frame or brick and frame dwellings that were built from 1983 to 1988. Features include full or partial unfinished basements, central air conditioning, one or two fireplace, and two or three-car garages. The dwellings range in size from 2,782 to 2,913 square feet of living area and have improvement assessments ranging from \$65,328 to \$74,747 or from \$23.48 to \$26.62 per square foot of living area. The township assessor acknowledged the subject property has a higher improvement assessment of \$102,370 or \$41.56 per square foot of living. However, the assessor argued the subject's quality grade was changed and is higher than the comparables, which justifies its higher assessment.

Under cross-examination, the assessor testified the subject's quality grade was raised, although no interior inspection was made to the subject. The witness further testified assessment officials use all available information in calculating assessments, including the Multiple Listing Service, but the primary method utilized for determining assessed values is the cost approach to value. There was also some discussion whether it was proper to change the subject's quality grade.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellants argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the

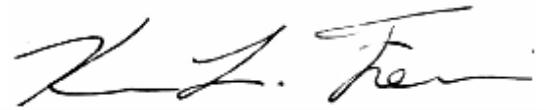
assessment data, the Board finds the appellants have overcome this burden.

The parties submitted two assessment analyses detailing a total of six assessment comparables for the Board's consideration. One comparable was a common property used by both parties. The Board placed diminished weight on two comparables submitted by the board of review and one comparable submitted by the appellant due to their dissimilar design when compared to the subject. The Property Tax Appeal Board finds the remaining three comparables to be most representative of the subject in location, age, size, design and amenities. These most similar comparables have improvement assessments ranging from \$61,749 to \$74,747 or from \$25.10 to \$26.62 per square foot of living area. The subject property has an improvement assessment of \$102,370 or \$41.56 per square foot of living area, which falls well above the range established by the most similar assessment comparables contained in this record. As a result, the Board finds the appellants have demonstrated a consistent pattern of assessment inequities within the assessment jurisdiction by clear and convincing evidence. Therefore, the Board finds a reduction in the subject's improvement assessment is warranted.

As a final point, the Property Tax Appeal Board finds the township assessor's decision to change the subject's quality grade resulting in its higher assessment to be improper and is not supported by the testimony and evidence in this record. First, the Board finds local assessment officials did not inspect the subject property to make a determination regarding the subject's quality grade. Furthermore, the Illinois Real Property Appraisal Manual states that quality grades represent the workmanship and types of materials used at the time of construction. The quality grade should be established on original built-in quality as new dwellings and not to be influenced by physical condition. A house will always retain its initial grade of construction regardless of its present deteriorated condition. Thus, the Property Tax Appeal Board gave the board of review's argument regarding the subject's quality grade in comparison to other properties quality grade little merit.

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.

Chairman



Member



Member



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: January 25, 2008



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

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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.