

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Giuseppe Buggemi  
DOCKET NO.: 05-00398.001-R-1  
PARCEL NO.: 19-09-32-105-013-0000

The parties of record before the Property Tax Appeal Board are Giuseppe Buggemi, the appellant; and the Will County Board of Review.

The subject property consists of a two year-old, two-story brick and frame dwelling that contains 3,022 square feet of living area. Features of the home include central air conditioning, a fireplace, a 724 square foot garage and a full unfinished basement. The property is located in Frankfort, Frankfort Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted photographs and a grid analysis of four comparable properties located within one block of the subject. The comparables consist of two-story brick and frame dwellings that are two or three years old and range in size from 3,148 to 3,551 square feet of living area. Features of the comparables include central air conditioning, a fireplace and full unfinished basements. Three comparables were reported to have garages that contain from 834 to 886 square feet of building area, while the size of the fourth comparable's garage was not provided. These properties have improvement assessments ranging from \$76,014 to \$90,393 or from \$23.36 to \$25.64 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$85,000 or approximately \$28.12 per square foot.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$125,500 was disclosed. In support of the subject's assessment, the board of review submitted a corrected grid of the appellant's comparables, a letter prepared by the township assessor, property record cards and a grid analysis of six comparable properties located within 1.5 blocks of the subject. The comparables

(Continued on Next Page)

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:	\$	30,640
IMPR.:	\$	85,000
TOTAL:	\$	115,640

Subject only to the State multiplier as applicable.

consist of part one-story and part two-story brick and frame dwellings that are one or two years old and range in size from 3,317 to 4,083 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 638 to 844 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$89,663 to \$118,472 or from \$25.72 to \$30.85 per square foot of living area. The corrected grid of the appellant's comparables indicated comparable 2 had an improvement assessment of \$94,254 or \$25.38 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After reviewing the record 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 Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted.

The appellant argued unequal treatment in the assessment process as the basis of the appeal. 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 appellant has overcome this burden.

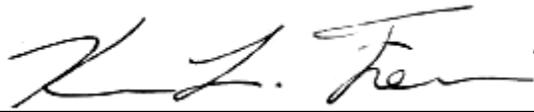
The Board finds the parties submitted ten comparables for its consideration. The Board finds all the comparables were similar to the subject in design, exterior construction, location, features and age, but gave less weight to the appellant's comparables 1 and 2 and the board of review's comparables 1, 2, 4 and 6 because they were significantly larger in living area when compared to the subject. The Board finds the appellant's comparables 3 and 4 and the board of review's comparables 3 and 5 were most similar to the subject in size. These most representative comparables had improvement assessments ranging from \$23.51 to \$29.32 per square foot of living area. The subject's improvement assessment of \$31.39 falls above this range.

After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record. In conclusion, the Board finds the appellant sufficiently established unequal treatment in the assessment process by clear and convincing evidence and the subject property's assessment as established by the board of review is incorrect and a reduction 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.



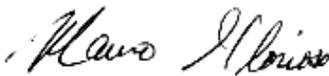
Chairman



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: December 19, 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 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.