

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Keith & Ann Griffin
DOCKET NO.: 05-00419.001-R-1
PARCEL NO.: 21-14-13-414-017-0000

The parties of record before the Property Tax Appeal Board are Keith and Ann Griffin, the appellants, and the Will County Board of Review.

The subject property consists of a part one-story and part two-story style frame dwelling, built in 1999, that contains 2,403 square feet of living area. Features of the home include a walkout basement with 475 square feet of finished area, central air-conditioning, one fireplace, and an attached garage of 541 square feet of building area. The property is located in University Park, Monee Township, Will County.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation as the bases of the appeal regarding the subject's improvement assessment. No dispute was raised regarding the land assessment. The appellants set forth the subject as having 1,525 square feet of living area, but submitted no data to support that assertion.

In support of the improvement inequity argument, the appellants submitted a grid analysis with improvement information on three comparable properties located in the village of Monee and between 4.12 and 4.70 miles from the subject property. The comparables were described as one-story or split-level style frame or frame and masonry dwellings that were built in 1997 or 1998 and range in size from 1,800 to 2,102 square feet of living area. Two of the comparables have partial basements, one of which is finished; one comparable has no basement. The dwellings also include central air-conditioning, and based on photographic evidence a two-car attached garage. Two of the comparables have a fireplace. These properties have improvement assessments ranging from \$45,229 to \$60,737 or from \$23.62 to \$33.71 per square foot of living area. The subject has an improvement assessment of \$63,352 or \$26.36 per square foot of living area.

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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:	\$	4,259
IMPR.:	\$	63,352
TOTAL:	\$	67,611

Subject only to the State multiplier as applicable.

In support of the overvaluation argument, the appellants submitted sales information for the same three comparables used to support the inequity argument. The comparables sold between April and November 2004 for between \$175,000 and \$202,000 or from \$96.10 to \$98.78 per square foot of living area including land.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$45,000 or \$18.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$67,611 was disclosed. The subject has an estimated market value of \$203,341 or \$84.62 per square foot of living area including land, as reflected by its assessment and Will County's 2005 three-year median level of assessments of 33.25% as determined by the Illinois Department of Revenue. Among its evidence, the board of review included a printout from the Monee Township Assessor depicting the footprint of the subject dwelling and setting forth that the dwelling had 2,403 square feet of living area.

In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid analysis of three comparable properties along with a grid analysis of the comparables presented by the appellants.

In support of the subject's improvement assessment on an equity basis, the board of review submitted a grid analysis of three comparable properties located within one mile of the subject and described as part one-story and part two-story style frame dwellings that were built between 1999 and 2001. Two comparables have full unfinished basements while the third has a part crawl-space foundation. Features of the comparables include central air-conditioning, a fireplace, and an attached garage ranging in size from 434 to 897 square feet of building area. The dwellings range in size from 2,032 to 2,189 square feet of living area. These properties have improvement assessments ranging from \$57,235 to \$66,571 or from \$26.15 to \$32.76 per square foot of living area.

In support of the overvaluation argument, the board of review submitted sales information for the same three comparables used to support the inequity argument. The comparables sold between June 2000 and September 2001 for between \$146,900 and \$215,000 or from \$68.90 to \$105.81 per square foot of living area including land.

Based on this evidence the board of review requested the subject's total assessment be confirmed.

In rebuttal to the appellants' evidence, the board of review reiterated the appellants' comparables in a grid analysis noting that two of the comparables were one-story dwellings ranging in size from 1,544 to 2,060 square feet of living area which is

different than the data presented by the appellants. Moreover, the size difference then results in a range of improvement assessments from \$24.10 to \$39.34 per square foot of living area.

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's assessment is not warranted.

The best evidence of the subject dwelling's size is found in the printout of the Monee Township Assessor which reflects a total living area of 2,403 square feet. In the absence of other evidence from the appellants, the Board finds the board of review's evidence of size to be correct.

The first of appellants' arguments was 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 not overcome this burden.

Regarding the inequity contention, the Board finds the parties submitted a total of six comparables. The Board gave less weight to the appellants' comparables one and three because they varied in design as one-story dwellings and were also significantly smaller in living area when compared to the subject. The Board finds appellants' comparable 2 and the three comparables presented by the board of review were more similar to the subject in terms of style, size and most property characteristics and had improvement assessments ranging from \$24.10 to \$32.76 per square foot of living area. The subject's improvement assessment of \$26.36 per square foot of living area falls within this range. The Board thus finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After

analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

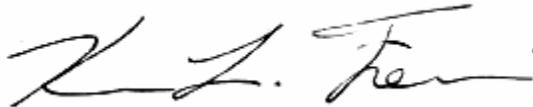
The Board finds the parties submitted the same six comparables with sales data as to the overvaluation contention. The board of review's sales were four or five years prior to the assessment date at issue and therefore carry no valid weight for comparison purposes for this 2005 assessment appeal. Two of the comparables submitted by the appellants for purposes of sales data suffer the same comparability problems in this analysis as they did in the equity claim due to design and size differences. Thus, the Board is left with one comparable sale to consider. The Board further finds one comparable is insufficient evidence to prove overvaluation.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no 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: August 29, 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.