

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alma A. Howard
DOCKET NO.: 05-00506.001-R-1 and 05-00506.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Alma A. Howard, the appellant, and the Will County Board of Review.

The subject property consists of two parcels totaling 55,764 square feet; parcel 23-15-09-300-005-0000 of 11,968 square feet has been improved with a 98-year-old, two-story single family dwelling of frame exterior construction consisting of 2,405 square feet of living area. The dwelling features a full unfinished basement of 1,094 square feet, a finished attic, and a detached two-car garage of 528 square feet. Parcel 23-15-09-300-006-0000 is a vacant lot of 43,796 square feet. The property is located in Crete, Crete Township, Will County.

The appellant submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation as the bases of the appeal regarding the subject's land and improvements. In support of the appeal, the appellant submitted a 2005 letter she had presented to the Will County Board of Review complaining of increasing property assessments for the subject in 2003 and 2004. In the letter, appellant wrote that the subject property went from a commercial use (Wayside Manor Restaurant which closed in June 2002) to a completely residential use. Appellant further acknowledged that the property was listed with a realtor in July 2002 for \$449,900 which would include the value of the business and its good-will, along with the equipment and restaurant furnishings. The property did not sell and since that time the equipment and furnishings have been sold.

In support of the overvaluation claim, appellant submitted an appraisal with a valuation date of September 12, 2003 for consideration by the Property Tax Appeal Board with an opinion of value of \$180,000. The details of the appraisal indicate that it

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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:

Table with 5 columns: Docket No., Parcel No., Land, Impr., Total. It lists two parcels with their respective assessed values for land and improvements, and a total assessed value.

Subject only to the State multiplier as applicable.

was only for the improved parcel and did not consider the vacant parcel which is also a subject of this appeal.

In analyzing the land inequity argument, there are two parcels on appeal: the improved parcel of 11,968 square feet has a land assessment of \$4,402 or \$0.37 per square foot and the vacant parcel of 43,796 square feet has a land assessment of \$14,186 or \$0.32 per square foot. To support the land inequity argument, the appellant submitted a grid analysis with information on three comparable parcels located within one block of the subject and ranging in size from 10,989.25 to 25,293.099 square feet. These parcels had land assessments ranging from \$9,247 to \$17,395 or from \$0.69 to \$1.06 per square foot. Based on the evidence, the appellant requested a total land assessment for the two parcels of \$10,000 or \$0.18 per square foot.

In support of the improvement inequity argument, the appellant submitted property characteristics and improvement assessment data on the same three comparables used to support the land inequity contention. The improvements were reported to consist of two-story style frame or frame and masonry Victorian dwellings that ranged in age from 103 to 105 years old. Each comparable had an unfinished basement; two comparables had two fireplaces each; and two comparables had a garage. The comparables range in size from 2,331 to 4,030 square feet of living area and have improvement assessments ranging from \$42,151 to \$68,051 or from \$15.91 to \$22.66 per square foot of living area. The subject has an improvement assessment of \$81,458 or \$33.87 per square foot of living area. Based on the evidence, the appellant requested an improvement assessment reduction to \$61,876 or \$25.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessments of \$85,860 and \$14,186, respectively, were disclosed for the two parcels on appeal. Through the Crete Township Assessor, the board of review submitted a grid analysis of the same three comparables presented by the appellant. The grid analysis presents property characteristic data and total 2005 assessments with a column setting forth adjustments for land size, quality, living area square footage, basement size and other features. The final assessment of the subject parcels reflects an estimated market value of approximately \$326,136 or \$135.61 per square foot of living area, including land. The board of review contends that the comparables have estimated market values of approximately \$154,194 to \$256,338 or from \$58.19 to \$84.67 per square foot of living area, including land. The grid further asserts that these same comparables have adjusted estimated market values ranging from \$172,706 to \$270,203 or from \$42.86 to \$115.92 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence submitted by the parties, 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 improvement assessment is warranted.

The appellant contends unequal treatment in the subject's land and improvement assessments as one of the bases of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has met this burden as to the improvement assessment.

Analyzing the land inequity argument, the evidence established that the subject parcels were assessed for \$0.37 and \$0.32 per square foot, respectively, whereas all of the comparable parcels presented by the appellant were assessed from \$0.69 to \$1.06 per square foot. Based on the evidence in the record, the appellant has not established by clear and convincing evidence that the subject parcels were inequitably assessed and thus, the Property Tax Appeal Board finds that no reduction in the subject's land assessment is warranted on this record.

Analyzing the improvement inequity argument, the appellant presented evidence of three suggested comparables for the Board's consideration. Due to its larger size and differing exterior construction, the Board has given less weight to appellant's comparable #2. The Board finds appellant's comparables #1 and #3 to be most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$15.91 and \$22.66 per square foot of living area. The subject's improvement assessment of \$33.87 per square foot of living area is above these most similar comparables in this record. Due to the lower improvement assessments of two very similar and nearby properties, the Property Tax Appeal Board finds the subject property had an excessive improvement assessment. After considering adjustments and the differences in the two comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not equitable and a reduction in the subject's improvement assessment in accordance with the appellant's request is warranted.

In response to the overvaluation claim, the board of review presented the same three equity comparables presented by the appellant, but converted the total assessments into approximate fair market values by multiplying the totals by three. Next, the preparer of the grid analysis for the board of review made unexplained adjustments to various property characteristics to arrive at an adjusted total market value conclusion for each of the three comparables. Under this analysis, the subject's estimated market value of \$135.61 per square foot of living area, including land, is still significantly above the "adjusted"

market value calculations of the comparables which ranged from \$42.86 to \$115.92 per square foot of living area, including land. Based on the foregoing data, the Property Tax Appeal Board finds that the board of review failed to support the subject's current 2005 assessment on grounds of market value.

Lastly, while the Board finds the appellant submitted an appraisal of the improved parcel with a final value conclusion of \$180,000, the appraisal did not provide any value for the vacant parcel which is also at issue in this appeal. Having determined that the subject improvement was inequitably assessed, the Board finds it is not necessary to further examine the market value evidence submitted by the appellant in this matter.

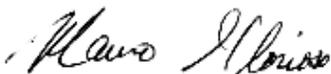
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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 24, 2009



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.