

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Nancy C. Glovack
DOCKET NO.: 05-00519.001-R-1
PARCEL NO.: 16-05-35-402-003-0000

The parties of record before the Property Tax Appeal Board are Nancy C. Glovack, the appellant; and the Will County Board of Review.

The subject property consists of a one and three-quarter story frame and brick dwelling containing 3,590 square feet of living area that was built in 2000. Features include an unfinished basement, central air conditioning, a fireplace, and an 814 square foot attached garage. The dwelling is situated on approximately one acre of land.

The appellant appeared before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. The subject's land assessment was not contested. In support of these claims, the appellant submitted a grid analysis detailing four suggested comparables. In addition, the appellant indicated the subject lot was purchased in 1999 for \$70,000 and the dwelling was constructed for \$250,000 in 2000 for a total cost of \$320,000 or \$89.13 per square foot of living area including land. No evidentiary documentation in support of the reported construction was submitted.

The comparables submitted by the appellant are located over one mile and in different subdivisions than the subject. The comparables are described as two-story brick dwellings that were built from 1990 to 2004. The comparables are reported to be situated on one-acre lots. The comparables have unfinished basements, central air conditioning one or two fireplaces and garages ranging in size from 504 to 700 square feet. Comparable 4 has a large deck and gazebo. The dwellings are reported to range in size from 3,549 to 4,500 square feet of living area. They sold between 1999 and 2005 for prices ranging from \$299,500

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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:	\$	27,107
IMPR.:	\$	157,542
TOTAL:	\$	184,649

Subject only to the State multiplier as applicable.

to \$715,000 or from \$79.32 to \$158.89 per square foot of living area including land. The comparables have improvement assessments ranging from \$95,100 to \$130,056 or from \$25.19 to \$33.81 per square foot of living area. The subject property has an improvement assessment of \$157,542 or \$43.88 per square foot of living area.

The appellant contends all properties located in the subject's subdivision are over assessed. Thus, the appellant testified she chose to utilize comparables from nearby subdivisions. No evidence to support this claim was submitted. The appellant further argued many homes that are for sale from the subject's subdivision remain unsold due to higher property taxes. The appellant argued the subject's assessed value has doubled over the last four years, with the 2005 assessment 40% higher than the 2004 assessment. The appellant argued that according to the Chicago Tribune, sale prices of existing homes in Homer Glen increased by an average of 3.5% per year over the last five years. As a result, the appellant contends the subject's assessment should have increased by 17.5% over the past five years, not 80%. The appellant also argued many homes from the subject's subdivision enjoy more deluxe amenities than the subject. The appellant also testified the subject dwelling is the only one and three-quarter story dwelling in the subdivision. Based on this evidence, the appellant 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 \$184,649 was disclosed. The subject's assessment reflects an estimated market value of \$555,335 or \$154.69 per square foot of living area including land using Will County's 2005 three-year median level of assessments of 33.25%. The board of review first argued the appellant's comparables are not located in the subject's subdivision and should be given little or no weight.

In support of the subject's assessment, the board of review submitted an assessment analysis of four suggested comparables located in close proximity within the subject's subdivision. The comparables consist of two-story brick or brick and frame dwellings that were built in 2001 or 2002. Features include unfinished basements, central air conditioning, one fireplace, and garages ranging in size from 660 to 1,258 square feet. Comparable 3 has a swimming pool and deck. The dwellings range in size from 3,557 to 3,750 square feet of living area and have improvement assessments ranging from \$155,606 to \$167,326 or from \$43.29 to \$44.69 per square foot of living area. The board of review argued the subject's improvement assessment of \$157,542 or \$43.88 per square foot of living area is equitable and supported by its assessment comparables.

To demonstrate the subject's assessment is reflective of its fair market value, the board of review provided a list of 12, two-story dwellings from the subject's subdivision. These properties range in size from 3,274 to 4,448 square feet of living area with garages ranging in size from 660 to 1,222 square feet. This analysis did not disclose the comparables' age, exterior construction, or features. They sold from September 2002 to March 2006 for prices ranging from \$540,000 to \$780,000 or from \$156.61 to \$187.02 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under questioning from the hearing officer, the board of review's representative indicated the comparables sales have similar ages, exterior construction, and features as the subject.

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 no reduction in the subject's assessment is warranted.

The appellant first 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 appellant has not overcome this burden.

The parties submitted eight assessment comparables for the Board's consideration. The Property Tax Appeal Board placed less weight on all four comparables submitted by the appellant due to their distant location when compared to the subject. Furthermore, the comparables are located in different subdivisions than the subject. In this context, the Board finds the appellant failed to submit any credible evidence that established properties located in these different subdivisions share similar market values as the subject, which further detracts from the appellant's argument the subject's entire subdivision is over assessed. In addition, the Board finds comparable 3 is considerably larger in size than the subject and comparable 4 is considerably older than the subject.

The Property tax Appeal Board finds the remaining four comparables submitted by the board of review to be most representative of the subject in terms of age, location, size,

design and amenities. These comparables have improvement assessments ranging from \$155,606 to \$167,326 or from \$43.29 to \$44.69 per square foot of living area. The subject property has an improvement assessment of \$157,542 or \$43.88 per square foot of living area. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment falls at the lower end of the range established by the most similar assessment comparables contained in this record on a proportionate basis. Therefore, the Board finds the subject's improvement assessment is well supported and a no reduction warranted.

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). When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. 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 appellant also argued the subject property is overvalued. 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 an analysis of the evidence, the Board finds the appellant has not overcome this burden and no reduction is warranted.

The parties submitted 16 suggested comparable sales to support their respective positions regarding the subject's fair market value. Again, the Board gave less weight on all four comparables submitted by the appellant due to their distant locations in different subdivisions when compared to the subject. In addition, the Board finds comparable 3 is considerably larger in size than the subject and comparable 4 is considerably older than the subject. Furthermore, comparables 1 and 4 sold in 1999 and 2001 and are not considered indicative of the subject's fair market value as of its January 1, 2005 assessment date. Like wise, the Board places little weight on two suggested comparable sales submitted by the board of review due to their 2002 and 2003 sales dates. Finally, three additional comparable sales submitted by the board of review are considerably larger than the subject and received diminished weight in Board's final analysis.

The Board finds seven comparable sales submitted by the board of review to be most representative when compared to the subject in age, location, size, design, and amenities. These two-story comparables are located in the subject's subdivision and range in size from 3,274 to 3,930 square feet of living area. They sold for prices ranging from \$540,000 to \$735,000 or from \$156.61 to \$187.02 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$555,335 or \$154.69 per square foot of living area including land, which falls at the lower end of the sales prices established by the most similar comparable sales and below the range on a per square foot basis.

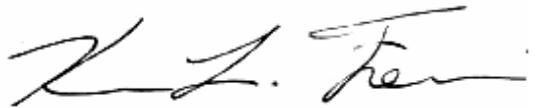
In addition, the board gave no weight to the reported construction cost of \$320,000 for the subject property offered by

the appellant. No documentation to support the construction cost was submitted. More importantly, the purported construction cost is from 1999 and 2000, which is not considered reflective of fair market value as of the January 1, 2005 assessment data at issue in this appeal. This finding is further supported by the aforementioned most similar comparables sales contained in this record.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds 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

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: October 26, 2007



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.