

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Yvonne & Robert Swiatek
DOCKET NO.: 05-00522.001-R-1
PARCEL NO.: 16-05-09-401-009-0000

The parties of record before the Property Tax Appeal Board are Yvonne & Robert Swiatek, the appellants; and the Will County Board of Review.

The subject property consists of a one-acre parcel improved with a two-year-old, two-story style brick dwelling that contains 5,842 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a 1,346 square foot attached garage and a full unfinished basement.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellants submitted three land comparables located one block from the subject. The comparables were described as one-half acre or "almost one acre" in size and had land assessments of \$27,040. The subject has a land assessment of \$32,448.

In support of the improvement inequity argument, the appellants submitted a grid analysis of the same three comparables used to support the land inequity contention. The comparables consist of two-story style brick or stucco dwellings that range in age from 3 to 8 years and range in size from 4,208 to 4,954 square feet of living area. Features of the comparables include central air-conditioning, one or more fireplaces, attached garages and full or partial unfinished basements. These properties have improvement assessments ranging from \$126,448 to \$144,344 or from \$27.37 to \$30.05 per square foot of living area. The subject has an improvement assessment of \$171,892 or \$29.42 per square foot of living area. In a letter included in their evidence, the

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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:	\$	32,448
IMPR.:	\$	171,892
TOTAL:	\$	204,340

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

appellants contend the subject has only 5,064 square feet because a storage room of approximately 800 square feet should not be included in the subject's living area. The appellants stated they refused to allow assessor's office personnel access to the subject dwelling because of security concerns. The appellants submitted a copy of the subject's blueprint, which indicates two areas on the second floor labeled storage. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$204,340 was disclosed. In support of the subject's land assessment the board of review submitted a letter prepared by the township assessor. The assessor explained lots in the subject's subdivision are assessed on a per site basis and are of two lot sizes - those of one acre and smaller lots of about one-half acre. All one-acre lots are assessed at \$32,448 like the subject and half-acre lots are assessed at \$27,040. The board of review submitted four land comparables located in the subject's subdivision. Land sizes were not provided, but the comparables' land assessments were either \$27,040, or \$32,448, as with the board of review's comparable 1, in accordance with the assessor's explanation of the methodology employed to assess land in the subdivision.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of four comparable properties. However, the board of review's comparable 2 is the same property as the appellants' comparable 3 and the board of review's comparable 3 is the same property as the appellants' comparable 1. The comparables consist of two-story style brick, brick and frame, or stucco dwellings that range in age from 3 to 10 years and range in size from 3,544 to 4,700 square feet of living area. Features of the comparables include central air-conditioning, one fireplace, garages that contain from 686 to 1,020 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$111,463 to \$135,112 or from \$27.37 to \$31.45 per square foot of living area. The assessor's letter described the subject's storage room as having electric switches and outlets, a closet with shelves, a balcony, bathroom access and a laundry chute. The board of review submitted a copy of the subject's blueprint as supplied by the appellants which indicates the features described in the assessor's letter. The assessor claimed the storage area appears to actually be living area, but could not verify the area's use because access to the subject was denied by the appellants. Based on this evidence the board of review requested the subject's total 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's assessment is not warranted. The appellants' argument 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 subject's land assessment, the Board finds lots in the subject's subdivision are assessed on a per-site basis, with one acre lots assessed at \$32,448 and half-acre lots assessed at \$27,040. The subject's one-acre lot is assessed at \$32,448, which appears to be consistent with other one-acre lots. Therefore, the Board finds a uniform methodology was used to assess land in the subject's subdivision and the subject's land assessment is correct and no reduction is warranted.

The Board first finds the subject contains 5,842 square feet of living area. The Board finds the appellants' refusal to allow the assessor to verify the actual use of the storage room calls into question the appellants' contention the room is not living area. The blueprint submitted by both parties depicts the features described by the assessor. The Board finds features such as electrical outlets and switches, a closed with shelves, a balcony, bathroom access and a laundry chute are consistent with features normally found in living areas. Therefore, the Board finds the approximately 800 square foot room labeled as storage on the blueprint should be included in the subject's living area.

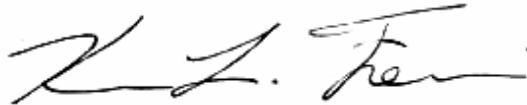
Regarding the improvement inequity contention, the Board finds the parties submitted seven comparables, although two comparables were common to both parties. The Board gave less weight to one comparable submitted by the board of review because it was significantly smaller in living area when compared to the subject. The Board gave less weight to the appellants' comparable 1, which was also the board of review's comparable 3, because its stucco exterior differed from the subject's brick exterior. The Board finds a total of four comparables were similar to the subject in most respects and had improvement assessments ranging from \$29.08 to \$30.05 per square foot of living area. The subject's improvement assessment of \$29.42 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. 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 enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

This is a final administrative decision of the Property Tax Appeal Board are 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: September 28, 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

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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.