

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John Miller and Clifford Anderson
DOCKET NO.: 05-00574.001-R-1
PARCEL NO.: 03-03-201-016-0000

The parties of record before the Property Tax Appeal Board are John Miller and Clifford Anderson, the appellants, and the Will County Board of Review.

The subject property consists of a split-level frame dwelling built in 1976 that contains 1,932 square feet of living area. Amenities include a partially finished lower-level, a partial concrete slab foundation, central air conditioning and an integral garage.

The appellant, Clifford Anderson, 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. The appellant's wife, Julie Anderson was also present at the hearing. John Miller was not present at the hearing.

At the commencement of the hearing, the board of review made a motion to dismiss the appeal with prejudice for lack of standing. The board of review argued county records indicate the subject property has been owned by John M. Miller since 1978. The board of review argued that since Mr. Anderson was not the owner of record for the subject property, he therefore has no standing to pursue an appeal of its assessment. A copy of a warranty deed and a Will County real estate parcel inquiry was submitted in support of this position. These documents list John Miller as owner of the subject property. The board of review representative further argued Anderson misrepresented himself as Miller in multiple board of review hearings.

In response to the motion, Anderson presented a quit claim deed dated September 27, 2003. The front page of this instrument

(Continued on Next Page)

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:	\$	52,620
IMPR.:	\$	75,668
TOTAL:	\$	128,288

Subject only to the State multiplier as applicable.

conveys the subject property from John Miller to Clifford Anderson. It was not filed with the Will County Recorder until March 30, 2007. The front page was purportedly signed by John Miller. The second or back page of the instrument revealed Matt Zeri prepared the document in Albuquerque, New Mexico. The document was notarized on September 27, 2003, in Bernalillo County, New Mexico. Anderson also submitted photocopies of three bank checks written to the Will County Treasurer referencing the subject's parcel number in the memo line. One check showed the account holder name of Clifford Anderson; another check showed the account holder names of Clifford Anderson, John Miller and David McPartlin; and last check showed the account holder names of Clifford Anderson, E. Ryan and T. Chandler. Clifford Miller appeared to be the signatory of all the checks. Anderson also submitted the taxpayer's copy of the Will County Receipt from the Will County Treasurer showing the 2005 property taxes for the subject property were paid by check(s) in two installments from J. Miller and C. Anderson. The tax bill receipt matches the amounts on the checks.

At the hearing, Anderson testified he "just didn't bother to record it (the quit claim deed)". Anderson testified he paid "\$10 dollars and other goods and services" for the subject property, but could not recall what comprised the other goods or services. Anderson testified the other names that appear on the aforementioned checks are friends or associates. Anderson testified he has lived in the subject dwelling for approximately 30 years. Finally, Anderson testified the subject property was both his and Miller's primary residence.

After hearing the testimony and considering the evidence, the Property Tax Appeal hereby denies the board of review's motion to dismiss due to the appellant's lack of standing. The Board recognizes the board of review concerns regarding the ownership interest in the subject property by Anderson and the murky circumstances surrounding the quit claim deed. However, the evidence in this record shows Anderson paid real estate taxes in 2006 resulting from the subject's 2005 assessment. Section 16-160 of the Property Tax Code provides in pertinent part:

any **taxpayer** dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes, . . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review, . . . appeal the decision to the Property Tax Appeal Board. . . Such **taxpayer** or taxing body, hereinafter called the appellant, shall file a petition with the

clerk of the Property Tax Appeal Board, setting forth the facts upon which he or she bases the objection, together with a statement of the contentions of law which he or she desires to raise, and the relief requested. (35 ILCS 200/16-160).

In addition, Sections 1910.10(c) and 1910.60(a) of the Official Rules of the Property Tax Appeal Board states:

Only a **taxpayer** or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board. (86 Ill. Adm. Code §1910.10(c)).

Taxpayer/Owner of Property: Any **taxpayer** or owner of property dissatisfied with a decision of the board of review as such decision pertains to the assessment of his or her property may appeal that decision by filing a petition with the Property Tax Appeal Board within 30 days after the postmark date or personal service date of written notice of the decision of the board of review or the postmark date or personal service date of the written notice of the application of final, adopted township equalization factors by the board of review. If the **taxpayer** or owner of property files a petition within 30 days after the postmark date or personal service date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill. Adm. Code §1910.60(a)).

In reviewing the Property Tax Code and the Administrative Code, the Board finds property assessment appeals may be filed by an owner or taxpayer of a property dissatisfied with the decision of the board of review. Since this record shows Anderson paid the property taxes for the subject property, Anderson has standing before this Board to appeal the subject's assessed valuation. See Hartley v. Will County Board of Review, 106 Ill. App. 3d 950 (3rd Dist. 1982) and Dozoretz v. Frost, 145 Ill. 2d 325 (1991).

In support of the inequity claim, the appellant submitted property record cards, photographs and a spreadsheet detailing five suggested comparables. The appellant indicated two

comparables are located across the street and ½ mile from the subject while three comparables are located approximately six miles from the subject. None of the comparables are located within the subject's subdivision. The comparables are comprised of two, one-story and three, split-level or bi-level dwellings of frame, stone, or frame and brick construction that were built from 1960 to 1990. Features include central air conditioning and attached, detached or integral garages ranging in size from 286 to 880 square feet. Comparable 1 has two garages. One comparable has a partial unfinished basement, one comparable has a full finished basement, one comparable has a full unfinished basement, and two comparables have concrete slab foundations. Property record cards indicate the dwellings range in size from 1,092 to 1,726 square feet of living area and have improvement assessments ranging from \$27,348 to \$50,776 or from \$20.62 to \$30.62 per square foot of living area. The subject property has an improvement assessment of \$75,668 or \$39.17 per square foot of living area.

The appellant testified the assessor miscalculated the dwelling sizes for the subject and comparables. For example, the appellant argued the assessor incorrectly included the subject's finished lower-level in the total amount of living area whereas the comparables with finished lower-levels are not included in their overall square footage of living areas. Anderson pointed to photographs of the three comparables showing curtains in the lower level windows. Anderson argued he had been inside many raised ranch dwellings like the subject and has never seen lower-levels that were not finished. Anderson claimed the subject's lower-level is used for storage and not living space. The appellant agreed the lower-level area has paneling and drywall, but does not constitute a family room. By deducting the subject's 476 square feet of finished lower-level from the 1,932 square feet of living area based on its corrected property record card, the appellant contends the subject dwelling contains 1,456 square feet of living area.

The appellant also complained comparable 3, which is owned by a former township assessor, was only assessed at a rate of \$29.42 per square foot of living area and its total assessment is half of similar properties within the subject's subdivision. The appellant reluctantly acknowledged comparable 3 is a dissimilar one-story stone dwelling that is older than the subject.

The appellant also claimed the subject's assessment is not reflective of its fair market value. In support of this contention, the appellant submitted an undated letter from Daniel A. Laniosz of Mainstreet Builders, Inc., Yorkville, Illinois. The letter is not addressed to any particular person. The letter states in part that "in response to your inquires of current home

pricing, pricing is as follows. These prices are for home construction with basic 2x4 construction, 3-tab shingles, partial brick front, and unfinished basement. Our basic package, without plan review, is around \$70 per square foot. An additional \$7 a square foot if you would like a basement finished. Keep in mind our fair pricing plan falls in with the raised ranch plan. . . ." Daniel A. Laniosz was not present at the hearing for direct or cross-examination regarding the specific details of the reported home pricing and the effective date of the pricing. The appellant next presented a quote proposal for home owners insurance from MetLife Auto and Home for the subject property. The proposal was addressed to John Miller. The proposal indicates policy coverage of the subject dwelling is limited to \$142,000.

The appellant next argued the assessor did not consider the subject's condition when calculating its assessment. The appellant complained the subject's lower-level has outdated orange and black carpeting, a lime green toilet and old paneling. The appellant argued that in order to sell the subject property, he would have to replace these items at a cost of \$3,332, but presented no corroborating evidence to support this claim. To show the subject's poor condition, the appellant submitted photographs of the subject dwelling showing its poorly maintained exterior condition. In addition, the photographs depict the subject's dated décor and clutter throughout its lower-level. Based on this evidence, the appellants requested a reduction in the subject property's assessment.

Under cross-examination, the appellant agreed the subject property is located in a subdivision commonly known as "The Lake". The appellant agreed none of his suggested comparables are located in this subdivision. However, the appellant argued the subject's subdivision was singled-out in the re-assessment process and the entire subdivision was over assessed by 15%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$128,288 was disclosed. The subject's assessment reflects an estimated market value of \$385,829 or \$199.71 per square foot of living area including land using Will County's 2005 three year median level of assessments of 33.25%.

In support of the subject's assessment, the board of review submitted property record cards, an equity analysis of three suggested comparables located in the subject's subdivision, eight suggested comparable sales of properties located in the subject's subdivision, and a comparative sales analysis of properties that sold in the subject's subdivision in relation to properties that sold in three other nearby subdivisions. Furthermore, testimony from Erin Kljaich, Chief Deputy Assessor of Plainfield Township

was presented. The assessor prepared the evidence on behalf of the board of review.

Kljaich testified the appellants' comparable 1 is located in a different township than the subject; the appellant's comparable 2 is located in Peerless subdivision; the appellant's comparable 3 is located in the Naperville/Plainfield Road subdivision; and the appellant's comparables 4 and 5 are located in Crystal Lawns Addition subdivision. Sixty one properties located in Crystal Lawns Addition subdivision sold from January 2003 to July 2005 for prices ranging from \$100,000 to 259,900, with a median sale price of \$157,500. Nineteen sales occurred in Peerless subdivision and sold from March 2003 to July 2005 for prices ranging from \$130,000 to \$258,000, with a median sale price of \$200,000. Two sales occurred in Naperville/Plainfield Road subdivision in November 2003 and January 2005 for prices of \$232,000 and \$289,000, reflecting a median sale price of \$260,000. The assessor indicated seven sales occurred in the subject's subdivision from July 2003 to June 2005 for prices ranging from \$452,000 to \$650,000, with a median sale price of \$475,000. Kljaich argued this evidence clearly shows properties located in the subject's subdivision have much higher values than properties located in the different subdivisions where the appellants' comparables are located.

Kljaich next discussed the assessment comparables. They consist of split-level frame or frame and masonry dwellings that were built from 1975 to 1977. Features include full or partial walkout basements, central air conditioning, one fireplace, and garages. The dwellings range in size from 2,492 to 2,904 square feet of living area and have improvement assessments ranging from \$97,786 to \$113,964 or from \$37.91 to \$39.24 per square foot of living area. The subject property has an improvement assessment of \$75,668 or \$39.17 per square foot of living area. The assessor acknowledged the comparables are larger than the subject, thus, one would expect their assessments on a per square basis foot would be lower than the subject. Kljaich argued that despite the comparables larger size, the subject's per square foot improvement assessment falls within the range of the comparables.

The assessor testified she included the lower-level finished space as living area in both the subject and comparables. She also noted a portion of the subject is not finished. She calculated the subject's lower-level as containing 756 square feet, of which 476 square feet is finished. The subject's lower-level size determination was based in part on conversations with Anderson. In response, Anderson did not dispute the amount of finished lower-level space, but argued it should be viewed as an amenity and not included in the square footage of living area.

Under questioning, Kljaich provided testimony regarding the methodology used in determining living area sizes for split-level or bi-level dwellings in Plainfield Township. She testified all lower-levels are considered finished and included in the overall amount square footage unless otherwise informed by a homeowner.

Kljaich next provided a list of sales that occurred within the subject's subdivision. Limited descriptive information was provided. They consist of three, split-level style; two, one-story style; a one and one-half story style; and two, two-story style dwellings. The dwelling were built from 1975 to 1990 and range in size from 1,750 to 3,270 square feet of living area. The suggested comparables sold from March 2002 to May 2005 for prices ranging from \$452,000 to \$650,000 or from \$143.61 to \$271.43 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

Under cross-examination, it was discovered comparable 1 (parcel number 03-03-201-022-0000) had an incorrect description and assessment. In 2005 comparable 1 was described as a split-level style dwelling containing 2,492 square feet. In 2006, it was corrected and described as a one-story style dwelling containing 1,671 square feet of living area with a finished basement. As a result, its 2005 improvement assessment of \$97,786 was reduced to \$84,575 in 2006.

In rebuttal, the appellant re-submitted information on three suggested comparables, two of which had been submitted by the board of review. The appellant argued the assessments of these comparables, which are located within the subject's subdivision, reflect market values higher than their most recent sales prices. These properties consist of two, one and one-half story dwellings and a split-level style dwelling that were built from 1977 to 1979 and range in size from 2,008 to 3,875 square feet of living area. They sold from June 2005 to July 2006 for prices ranging from \$459,900 to \$529,000. The appellant argued these properties had 2006 total assessments, prior to board of review action, ranging from \$163,775 to \$183,246, which reflects estimated market values ranging from \$491,325 to \$549,738. Based on this analysis, the appellant argued these properties are over-assessed by 7% to 31% in comparison to their sale prices. The appellant also indicated example comparable 1, which sold for \$529,000, had its assessment decreased in 2006 from \$180,734 to \$138,466 or an estimated market value of \$415,398 due to its poor condition that was not disclosed at the time of its sale. In addition, the appellant indicated example comparable 3 is a quad-level style dwelling.

With respect to condition, the appellant argued the high property taxes prevent homeowners from properly maintaining a property. The appellant acquiesced that the subject property is in poor condition; therefore the subject property's assessment should be lowered resulting in lower property taxes. Based on the rebuttal comparables, the appellants contend the entire subdivision is over-assessed.

In response, the board of review objected to the appellants' rebuttal evidence as new evidence, new comparables, and a new level of assessment argument that was not raised by the taxpayer in his original submission of evidence. In addition, the board of review noted the 2005 three-year median level of assessments for Will County was 33.25%.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The first issue the Property Tax Appeal Board must resolve is the subject's correct dwelling size. The Board finds Erin Kljaich, Chief Deputy Assessor of Plainfield Township, provided credible testimony regarding the methodology used in determining sizes for split-level or bi-level dwellings in Plainfield Township. She testified lower-level finished spaces are included in square footage of living space, unless otherwise informed by a homeowner. She also indicated a portion of the subject is not finished and it was not included in the overall amount of living area, based in part on conversations with Anderson. Anderson did not dispute and actually agreed on several occasions during the hearing as to the amount of finished lower-level space, but argued it should be viewed as an amenity because it is used for storage. Although Anderson may not use the lower-level finished area as living space due to the amount of clutter (see photographs), the Property Tax Appeal Board finds the lower-level of the subject dwelling is finished and can be utilized as living space, no matter the dated décor. The Property Tax Appeal Board finds this area was uniformly accounted for in the overall amount of living area by the township assessor. As a result of this analysis, the Property Tax Appeal Board finds the subject dwelling contains 1,932 square feet of living area.

The appellants' first argument was unequal treatment in the assessment process or a lack of uniformity in the subject's assessment. 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.

The parties submitted eight suggested assessment comparables for the Board's consideration. The Board gave diminished weight to all five assessment comparables submitted by the appellants. Notwithstanding their similar and dissimilar physical characteristics when compared to the subject, the Property Tax Appeal Board finds the board of review submitted credible market evidence that demonstrates residential properties, no matter their physical make-up, located in different subdivisions than the subject do not share similar markets. For example, the market analysis submitted by the board of review indicates the assessment comparables submitted by the appellants are located in subdivisions that had median sale prices ranging from \$157,500 to \$260,500 between 2003 and 2005. In contrast, the median sale price of properties within the subject's subdivision from 2003 to 2005 was \$475,000.

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. 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. The Property Tax Appeal Board finds this record is clear that the comparables identified by the appellants are located in areas that are inferior in terms of their fair market values when compared to the subject's location.

Furthermore, the Board finds comparables 1, 2, 3 and 5 submitted by the appellants are older in age than the subject; comparables 2 and 3 are of a dissimilar one-story design when compared to the subject's split-level design; and comparable 3 is of stone exterior construction, dissimilar to the subject's frame construction. The Property Tax Appeal Board also gave less weight to one assessment comparable submitted by the board of review. The evidence and testimony clearing indicate the board of review's comparable 1 is a one-story style dwelling, dissimilar to the subject's split-level design. Thus, all six of

these suggested comparables submitted by both parties received reduced weight in the Board's analysis.

The Property Tax Appeal Board finds the remaining two comparables submitted by the Board of review to be most representative of the subject in location, age, design and features. The Property Tax Appeal Board fully recognizes these two comparables are somewhat larger in size and are better maintained than the subject based on the photographic evidence depicting the subject dwelling's poorly maintained cosmetic condition. These most similar assessment comparables have improvement assessments of \$99,400 and \$113,964 or \$37.91 and \$39.24 per square foot of living area. The subject property has an improvement assessment of \$75,668 or \$39.17 per square foot of living area. The Board finds the subject's improvement assessment is lower than these two most similar comparables' improvement assessments and falls between the comparables' improvement assessments on a per square foot basis. After considering adjustments to the most similar comparables for difference when compared to the subject, such as size and condition, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

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.]

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 disclosed that properties located in varying geographic areas 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed.

The appellants also argued the subject property's assessment is not reflective of its fair market value. 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 appellants have not met this burden.

The appellant submitted an undated letter from Daniel A. Laniosz of Mainstreet Builders, Inc., Yorkville, Illinois. The letter is not addressed to any particular person. The letter states in part that in response to your inquires of current home pricing, the basic package, without plan review, is around \$70 per square foot. An additional \$7 per square foot is added for basement finish. The Board finds Daniel A. Laniosz of Mainstreet Builders, Inc. was not present at the hearing for direct or cross-examination regarding the credibility and specific details of the reported home pricing plan or the effective date of the pricing plan. Thus, this valuation estimate is tantamount to hearsay and was given little weight in the Board's analysis. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill.App.3d 474 (1979); Russell v. License Appeal Com., 133 Ill.App.2d 594 (1971). With respect to these decisions, the Property Tax Appeal Board has consistently found that the absence of corroborating testimony, the weight and credibility of the evidence and opinion of value is significantly diminished.

Similarly, the Property Tax Appeal Board gave little weight to the quote proposal for home owner's insurance premium limiting policy coverage of the subject dwelling to \$142,000. The Board finds the person whom prepared the quote was not present at the hearing to provide corroborating testimony or be cross-examination regarding the method and details the \$142,000 amount of insurance coverage was determined. A homeowner can purchase as much or as little real property insurance as he or she wishes, given that a willing entity is available for acceptance based on the specific terms of that particular policy and agreement. Regardless, the policy coverage amounts may or may not be indicative of a particular property's fair market value depending on the prevailing market conditions in that market area.

Furthermore, the Board finds the subject parcel consists of real property including both land and improvements thereon, however, the appellant claims the improvement is overvalued based in part on the basic pricing package from Mainstreet Builders, Inc. and quote proposal for home owner's insurance premium limiting policy

coverage of the subject dwelling to \$142,000. In Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2nd Dist. 1986), the court held an appeal to the Property Tax Appeal Board includes both land and improvements and together constitute a single assessment in this market value case. In Showplace, although the appellant only disputed the subject's land value based on a recent allocated sale price, the Appellate Court held the Property Tax Appeal Board jurisdiction was not limited to a determination of the land value alone. In accordance with Showplace, the Property Board Tax Appeal Board analyzed the subject's total assessment in making the determination on whether its assessment is reflective of its fair cash value.

The Property Tax Appeal Board finds this record contains detailed descriptive information for nine suggested comparable sales, eight submitted by the board of review and one submitted by the appellant. Two properties are common to both parties. One comparable sold twice. The courts have stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. In Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d, the court held that of the three primary methods of evaluating property for the purpose of real estate taxes, the preferred method is the sales comparison approach.

The Property Tax Appeal Board gave less weight to seven suggested comparable sales submitted by the parties. Six comparables are one-story, one and one-half story, or two story style dwellings, dissimilar to the subject's split-level design. One comparable sold in July 2002, and is considered less indicative of the subject's fair market value as of the January 1, 2005, assessment date at issue in this appeal. As a result, these comparables received reduced weight in the Board's analysis.

The Property Tax Appeal Board finds the remaining two comparables to be more representative of the subject in location, age, size, design and amenities. These two comparables are located in close proximity within the subject's subdivision. One comparable is a common comparable to both parties and sold twice. The common property consists of a split-level frame dwelling that was built in 1977 and contains 2,008 square feet of living area. Amenities include a finished lower-level, central air conditioning and a large garage. The property sold in October 2003, for \$452,000 or \$225.10 per square foot of living area including land and again in July 2006, for \$459,900 or \$229.04 per square foot of

living area including land. The second most similar comparable property consists of a split-level frame dwelling that was built in 1977 and contains 2,904 square feet of living area. Amenities include a finished lower-level, central air conditioning and a garage. This comparables sold in July 2003, for \$475,000 or \$163.57 per square foot of living area including land. The subject's 2005 assessment reflects an estimated market value of \$385,829 or \$199.71 per square foot of living area including land, which is lower than the two most similar comparables' actual sale prices and falls between the comparables' sale prices on a per square foot basis.

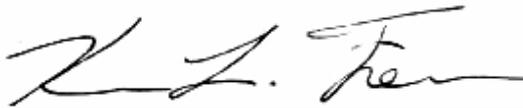
The Property Tax Appeal Board recognizes one of the two most similar comparables is larger in size than subject and both most similar properties are better maintained than the subject based on the photographic evidence submitted by the appellant. After considering adjustments to the most similar comparable sales for differences when compared to the subject, such as size and condition, the Board finds the subject's estimated market value as reflected by its assessment is supported. The Board finds the most similar sale in this entire record sold in 2003 and 2006 for prices of \$452,000 and \$459,900 or \$225.10 and \$229.04 per square foot of living area including land. Again the subject's assessment reflects an estimated market value of \$385,829 or \$199.71 per square foot of living area including land. Accepted real estate theory provides that all factors being equal, as the size of a property increases, its per unit value decreases, which is accordance with the sales data in this record. Based on this analysis, the Board finds the Will County Assessment Officials properly accounted for the subject's poor condition. Therefore, no reduction in the subject's assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellants have 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

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: May 30, 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

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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.