

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Kelli and Doug Lord  
DOCKET NO.: 05-00575.001-R-1  
PARCEL NO.: 01-10-403-008-0000

The parties of record before the Property Tax Appeal Board are Kelli and Doug Lord, the appellants; and the Will County Board of Review.

The subject property consists of a split-level frame and brick dwelling containing 2,996 square feet of living area that was built in 1977. Features include central air conditioning and a 600 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. The subject's land assessment was not contested. In support of this claim, the appellants submitted an equity analysis of ten suggested comparables located in close proximity to the subject. The comparables consist of split-level frame or frame and brick dwellings that were built from 1975 to 1986. Features include central air conditioning and garages ranging in size from 405 to 670 square feet. Seven comparables contain a fireplace. The dwellings range in size from 2,851 to 3,640 square feet of living area and have improvement assessments ranging from \$62,859 to \$96,681 or from \$18.81 to \$30.15 per square foot of living area. The subject property has an improvement assessment of \$88,681 or \$29.60 per square foot of living area, which is higher than nine of the ten comparables. Based on this evidence, the appellants 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 \$117,506 was disclosed. In support of the subject's assessment, the board of review submitted an assessment analysis of three suggested comparables located within one mile of the subject. One of these comparables was also used by the appellants. The board of

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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:

LAND:	\$	17,321
IMPR.:	\$	75,900
TOTAL:	\$	93,221

Subject only to the State multiplier as applicable.

review's evidence indicated its assessment analysis used only above grade living area. The comparables consist of split-level frame dwellings that are 30 or 31 year old. Features include central air conditioning, one or two fireplace, and garages ranging in size from 578 to 631 square feet. The dwellings range in size from 1,944 to 2,204 square feet of above grade living area and have improvement assessments ranging from \$55,248 to \$68,472 or from \$28.42 to \$32.37 per square foot of above grade living area. The board of review indicated the subject property has an improvement assessment of \$88,638 or \$39.75 per square foot of living area using 2,230 square feet of above grade living area, which falls above the range established by its comparables.

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 Board further finds a reduction in the subject's assessment is warranted.

The appellants 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 appellants have overcome this burden.

The parties submitted two assessment analyses detailing a total of twelve assessment comparables with varying degrees of similarity when compared to the subject. The Property Tax Appeal Board finds both parties' evidence demonstrate the subject property is inequitably assessed. For example, the board of review's comparables have improvement assessments ranging from \$55,248 to \$68,472 or from \$28.42 to \$32.37 per square foot of above grade living area. The board of review indicted the subject property has an improvement assessment of \$88,638 or \$39.75 per square foot of above grade living area, which falls above the range established by its comparables. Furthermore, the appellant submitted ten comparables that have improvement assessments ranging from \$62,859 to \$96,681 or from \$18.81 to \$30.15 per square foot of living area. The subject property has an improvement assessment of \$88,681 or \$29.60 per square foot of living area, which is higher on a per square foot basis than nine of the ten comparables. After considering adjustments to both parties' comparables for differences when compared to the subject, the Board finds a reduction in the subject's improvement assessment is justified. Therefore, the Board finds the appellants have demonstrated a consistent pattern of assessment

inequities within the assessment jurisdiction by clear and convincing evidence. Therefore a reduction in the subject's improvement assessment 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.

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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: January 25, 2008

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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.