

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Regas
DOCKET NO.: 05-00616.001-R-1
PARCEL NO.: 03-02-16-208-019

The parties of record before the Property Tax Appeal Board are Michael Regas, the appellant, and the Kankakee County Board of Review by Assistant State's Attorney Teresa Kubalanza.

The subject property, a 13,500 square foot lot, has been improved with a 10-year-old, part one-story and part two-story dwelling of frame exterior construction. The dwelling contains 1,856 square feet of living area and features a basement which is partially finished, central air conditioning, a 440 square foot garage, and an inground pool with concrete patio. The property is located in Manteno, Manteno Township, Kankakee County.

Based on a request for hearing made by the Kankakee County Board of Review, the appellant appeared before the Property Tax Appeal Board for hearing. In his opening statement, appellant noted that he no longer owned the subject property which was sold in November 2006 for more than its 2005 assessed valuation; the sale price was either \$235,000 or \$240,000. The subject's 2005 total assessment of \$61,077 reflects an estimated market value of approximately \$181,023 using the three year median level of assessments for Kankakee County of 33.74% as determined by the Illinois Department of Revenue. Despite this fact, appellant was frustrated with prior assessments of the property and the fact that he repeatedly had to appeal to the Property Tax Appeal Board in order to get an assessment reduction.¹

The appellant's 2005 appeal is based on unequal treatment in the assessment process. Appellant noted the property was purchased in an arm's length transaction in June of 2000 for \$140,000; at the time, the property was assessed with an estimated fair market value ranging between \$160,000 and \$165,000. Appellant appealed to the board of review and obtained a reduction for the 2000

¹ Records of the Property Tax Appeal Board reflect assessment reduction decisions with regard to the subject property for years 2002, 2003 and 2004 in docket numbers 02-00536.001-R-1, 03-02962.001-R-1, and 04-00337.001-R-1, respectively.

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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 Kankakee County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 10,087
IMPR.: \$ 50,990
TOTAL: \$ 61,077

Subject only to the State multiplier as applicable.

assessment based upon the property's recent purchase price. The following year, however, the assessor increased the assessment to the previous estimated fair market value of between \$160,000 and \$165,000; appellant again appealed to the county and said appeal was denied. For 2002, the subject property was reassessed and its fair market value was increased by \$10,000. Appellant's appeal to the Property Tax Appeal Board resulted in a reduction as did appeals to the Board in 2003 and 2004.

For purposes of this 2005 appeal, appellant disputed both the land and the improvement assessments and submitted a grid analysis with information on three suggested comparable properties. The comparables were located in the same subdivision as the subject property.

For the land assessment claim, the comparable lots were described as ranging in size from 12,750 to 15,268 square feet of land area. The comparable parcels had land assessments of either \$7,912 or \$10,087 reflecting a land assessment ranging from \$0.57 to \$0.79 per square foot of land area. The subject parcel of 13,500 square feet of land area has a land assessment of \$10,087 or \$0.75 per square foot of land area. Based on this evidence, the appellant requested a land assessment of \$9,987 or \$0.74 per square foot of land area.

For the improvement assessment claim, the comparable dwellings were described in the grid analysis respectively as one, part one-story and part two-story; one, one and one-half story; and one, two-story dwelling. Each dwelling was of frame construction and ranged in age from 10 to 17 years old. As set forth in the grid analysis, appellant did not know the foundation types of these comparables, but did indicate that each had central air conditioning, a fireplace, and a garage ranging in size from 459 to 528 square feet of building area. According to the appellant's grid data, two of the comparables also had pools. These comparable dwellings had improvement assessments ranging from \$51,782 to \$55,287 or from \$27.08 to \$34.13 per square foot of living area. The subject's improvement assessment is \$50,990 or \$27.47 per square foot of living area. Appellant contended the assessor had not uniformly assessed similar properties nor had the assessor properly applied the appraisal manual to improvements such as concrete patios and/or pools.

In particular, appellant disputed the assessor's determination of value of concrete work for the subject property. To dispute the assessor's assumption of a cost calculation of \$4.60 per square foot for concrete, appellant submitted two estimates for concrete depicting \$3.00 and \$3.50 per square foot, respectively. Appellant also provided photographic evidence showing the concrete work which appellant did himself is severely cracked. Similarly, appellant disputed the assessment placed on the pool. Appellant testified that construction and equipment for the pool totaled \$9,000, although the heater no longer works.

Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$44,967 or \$24.23 per square foot of living area.

In the course of cross-examination, appellant stated that there was actually no inequity in the land assessment of the subject property and comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$61,077 was disclosed. The board of review noted that 2005 was the start of a new quadrennial reassessment. Furthermore, in support of the current assessment, the board of review presented a letter from the township assessor; a grid analysis of four comparable properties with both sales data and assessment information along with applicable property record cards and a map depicting the location of those properties; and a grid reiterating the appellant's suggested comparables. In addition, the board of review submitted a grid analysis of three land sales with applicable property record cards and a map depicting their location to support the land assessment.

The board of review called the multi-township assessor Lois Meyer to testify regarding the manner in which she assesses properties in the subject jurisdiction. She has divided the subject township into about 40 neighborhoods to account for the differences in performing sales ratio studies between new construction and some one-hundred-year-old dwellings.

As to land comparables, the board of review's grid analysis of four suggested comparable properties indicates the parcels range in size from 12,675 to 15,300 square feet and each parcel had a land assessment of \$10,087, like the subject property. Among the land sales comparables, one lot consists of 18,000 square feet, but the other two have irregular lot sizes. These vacant lots sold between March 2004 and January 2005 for prices ranging from \$39,000 to \$46,000 and each has been assessed for \$10,303.

In support of the improvement assessment, the board of review presented descriptions and assessment information on four comparable properties located within four blocks of the subject. The comparables consist of two one-story and two part one-story and part two-story frame dwellings that range in age from 10 to 13 years old. Two comparables have crawl-space foundations and two comparables have basement foundations of 582 and 1,876 square feet, respectively, one of which is fully finished. Each comparable has central air conditioning and a garage ranging in size from 440 to 576 square feet of building area. Three of the comparable dwellings also have a fireplace. None of the comparables suggested by the board of review have an inground pool. These comparable dwellings range in size from 1,698 to 1,952 square feet of living area and have improvement assessments ranging from \$44,552 to \$53,048 or from \$26.20 to \$28.28 per square foot of living area.

The multi-township assessor also testified that the calculated cost manual for the subject pool was reduced by 40% to account for the fact that an inground pool is not always an asset to the property.

In reiterating the appellant's comparables in a grid analysis, the board of review noted each of the comparable dwellings has a basement ranging in size from 956 to 1,080 square feet of building area, one of which has 810 square feet of finished area. Also, according to the board of review, only appellant's comparable #3 has an inground pool like the subject, contrary to appellant's indication that his comparable #1 also has a pool.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

On cross-examination, the multi-township assessor testified that she made no adjustment to the cost manual for concrete work because she has never received any evidence suggesting that an adjustment was warranted.

After hearing the testimony and reviewing the record, 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 not warranted.

The appellant contends unequal treatment in the subject's assessment as the basis 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 not met this burden.

The Property Tax Appeal Board finds in the course of the hearing, appellant conceded that there was no valid inequity claim with regard to the land assessment. As such, based on the appellant's statement in the course of cross-examination, that aspect of the appellant's claim could be deemed withdrawn. If not deemed withdrawn, the Board would find that the ten comparable parcels submitted by both parties provide a range of land assessments from \$7,912 to \$10,303. The subject parcel being 13,500 square feet with a land assessment of \$10,087 falls within the range of the suggested comparable properties and therefore no lack of uniformity can be found with regard to the subject's land assessment.

As to the improvement assessment claim, the Property Tax Appeal Board finds the comparables submitted by both parties differed from the subject in design, but were otherwise similar to the subject in location, size, exterior construction and age. These comparables had improvement assessments that ranged from \$26.20 to \$34.13 per square foot of living area. The subject's improvement assessment of \$27.47 per square foot of living area

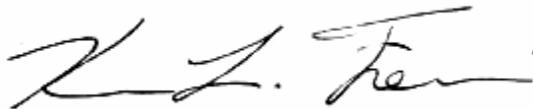
is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not warranted.

Finally, given the subject's estimated market value of \$181,023 for 2005 based on its assessment and its sales price in November 2006 for \$235,000 or \$240,000, the Board finds that the subject property was not inequitably assessed. 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 taxation 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 appellant 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. Therefore, the Property Tax Appeal Board finds that 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: October 31, 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 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.