

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kevin L. Gehrig
DOCKET NO.: 05-01572.001-R-1
PARCEL NO.: 05-06-06-401-010

The parties of record before the Property Tax Appeal Board are Kevin L. Gehrig, the appellant, and the Will County Board of Review.

The subject property is a two-year old, part one-story and part two-story style dwelling of masonry construction containing 2,713 square feet of living area. The dwelling features a full unfinished basement which is part lookout, a fireplace, central air conditioning, and an attached three-car garage of 614 square feet of building area. In addition, there is a detached garage of 720 square feet of building area. The property is located in Shorewood, Troy Township, Will County.

Appellant marked the basis of appeal as "recent appraisal," however, no appraisal was submitted as evidence. The appellant disputed both the land assessment and the improvement assessment of the subject property. As evidence of his claim, the appellant partially completed a grid analysis. In this analysis, the appellant presented four comparable properties. Based on the evidence presented in the form of a grid analysis with total assessment data for the comparables, it is presumed that this appeal is based on unequal treatment in the assessment process.

The appellant's four comparable properties are described as similarly sized lots which have been improved with two-story masonry dwellings that are between two and five years old. The comparables are said to be located within 850 feet of the subject property. The comparables are said to contain from 3,200 to 3,400 square feet of living area and have total assessments ranging from \$104,878 to \$115,471. No breakdown of land assessment and improvement assessment for the comparables was provided for analysis. The subject's total assessment is \$116,008. The subject's improvement assessment is \$91,098 or

(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:	\$	24,910
IMPR.:	\$	91,098
TOTAL:	\$	116,008

Subject only to the State multiplier as applicable.

PTAB/cck/5-13

\$33.58 per square foot of living area and the total land assessment of the subject property is \$24,910. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$22,000 and a reduction in the subject's improvement assessment to \$80,000 or \$28.93 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review submitted a letter from the township assessor, a grid analysis of three suggested comparable properties along with copies of property record cards for the comparables, and a "corrected" grid analysis reflecting the appellant's suggested comparable properties with revised data.

In support of the current assessment, the board of review presented three comparable properties in a grid analysis consisting of part one-story and part two-story masonry or frame and masonry dwellings that are three to five years old. The comparables are all said to be located in the subject's subdivision and two of the comparables are said to be lake lots, whereas the subject is said to be a "large" lot and the third comparable is said to be a "regular" lot. Each of the properties features a full basement, at least one fireplace, central air conditioning, and a garage ranging in size from 850 to 977 square feet of building area. These comparable dwellings range in size from 3,370 to 3,849 square feet of living area and have improvement assessments ranging from \$95,269 to \$107,609 or from \$27.96 to \$28.27 per square foot of living area.

To respond to the appellant's evidence, the assessor wrote a letter and presented a grid purporting to set forth three comparables utilized by the appellant. No further analysis of this data is necessary since neither the property addresses nor the property identification numbers set forth match those properties set forth in the appellant's grid.

Finally, in response to the appellant's land inequity argument, the assessor's letter noted four vacant land sales in the subject's subdivision which occurred from April 2005 to August 2005 for sale prices ranging from \$87,500 to \$105,000. The assessor noted that the appellant's land assessment of \$24,910 reflects an approximately fair market value of \$74,730, considerably below recent sale prices. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 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). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The appellant's grid data is difficult to analyze because there is no distinction between the improvement assessment (dwelling and other structures) and the land assessment as required by the grid form. In total, the parties submitted seven comparables for consideration by the Property Tax Appeal Board. The comparable dwellings range in size from 3,200 to 3,849 square feet of living area, although the subject property consists of 2,713 square feet of living area. One major feature of the subject, a second detached garage of 720 square feet of building area, does not exist on any of the comparable properties. As set forth in the respective grids, the comparables have total assessments ranging from \$106,882 to \$128,139, with the subject having a total assessment of \$116,008, within the range of the most similar comparables suggested by the parties. 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.

A similar analysis applies to the land assessment argument. The subject lot, which is purportedly larger than some other lots, has a land assessment identical to "lake lots" within the subdivision. Appellant provided no evidence to establish that the land assessment was not equitable given the size of the subject property in comparison to the comparables. Thus, the Board finds the subject's land assessment is supported and a reduction is not 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 session of the Board of Review at which assessments for the

Docket No. 05-01572.001-R-1

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.