



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: George & Marilyn Johnson
DOCKET NO.: 06-00221.001-R-1
PARCEL NO.: 21-14-14-400-007-0000

The parties of record before the Property Tax Appeal Board are George & Marilyn Johnson, the appellants, and the Will County Board of Review.

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:

FARMLAND:	\$	226
HOMESITE:	\$	11,665
RESIDENCE:	\$	81,324
FARM BLDGS:	\$	0
TOTAL:	\$	93,215

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 12-year-old, one-story dwelling of frame construction containing 2,536 square feet of living area. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 580 square feet. The property is located in Monee, Monee Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process as to the residence only. The appellants contend the year-to-year assessment of the dwelling increased by 70% and was not an appropriate reflection of the dwelling's value in eastern Monee Township. In support of the inequity argument, the appellants submitted information on three comparable properties located within 4 miles of the subject and described as one-story frame and masonry dwellings that range in age from approximately 46 to 53 years old. The comparable dwellings range in size from 2,578 to 3,115 square feet of living area. Features include one or two fireplaces and a garage ranging in size from 352 to 589 square feet of building area. One comparable has central air conditioning. Appellants report that no data was available from the assessor regarding the foundation or basements of the comparables. The comparables have improvement assessments

ranging from \$56,790 to \$73,186 or from \$20.30 to \$23.49 per square foot of living area. The subject's improvement assessment is \$81,324 or \$32.07 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$55,640 or \$21.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$93,215 was disclosed. In support of the subject's improvement assessment, the board of review presented a two-page letter from the Monee Township Assessor along with a grid analysis, property printouts and aerial photographs depicting the location of the subject and comparables.

In response to the appellants' evidence, the township assessor noted the appellants' comparables are all located in Thorn Creek Estates subdivision whereas the subject is located in unincorporated Monee Township. Also, the appellants' comparables are significantly older than the subject dwelling and each has a concrete slab foundation as compared to the subject's full basement foundation. In reiterating the appellants' grid analysis, the assessor reported living area square footages for the comparables different than presented by the appellants and included printout regarding each property. The size changes result in appellants' comparables having improvement assessments ranging from \$18.25 to \$23.33 per square foot of living area.

In support of the assessment, the assessor presented six comparables described as one-story frame dwellings that range in age from 4 to 37 years old. The township assessor reported that five of the comparables are located in unincorporated Will County like the subject. The dwellings range in size from 2,054 to 2,727 square feet of living area. Features include full or partial unfinished basements, central air conditioning, and at least one garage. Five comparables have a fireplace. These properties have improvement assessments ranging from \$67,899 to \$95,000 or from \$32.32 to \$36.64 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellants pointed out that the six comparables presented by the board of review ranged in distance from the subject property from 0.33 to 7.68-miles. Appellants also pointed out differences in the ages, corner lots, and exterior construction of the comparables presented by the board of review and that the properties were "in more upscale areas of southeastern Will County." In this regard, appellants write that areas west of I-57 have traditionally had higher land and housing values due to various amenities. Appellants conclude that the subject's location near farmland and a kennel, as well as a mix of residential properties varying in size, should be considered in reducing the assessment "to be more in line with this area."

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 not warranted.

In this appeal, although the appellants argued that the subject property's location east of I-57 among farmland and near a kennel impacts the property's value in some manner, appellants provided no evidence of market value associated with the subject property. The appellants did not provide any evidence, such as an appraisal, establishing an alternate estimate of market value of the subject property as of January 1, 2006, considering the property's location. The appellants did not provide any estimate of market value that called into question the correctness of the subject's assessment. The Property Tax Appeal Board finds the appellants failed to provide any market data demonstrating the subject's assessment was not reflective of its market value considering its location east of I-57 among farmland and near a kennel.

As reflected in the evidence presented, the appellants contend unequal treatment in the subject's improvement 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 appellants have not met this burden.

The parties submitted a total of nine comparables for the Board's consideration. In light of the subject dwelling being 12-years-old, the Board has given less weight to the appellants' three comparables and board of review comparables #1, #2, and #6 due to their significantly greater ages. The Board finds the remaining three comparables submitted by the board of review to be most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$79,571 to \$95,000 or from \$34.24 to \$34.84 per square foot of living area. The subject's improvement assessment of \$81,324 or \$32.07 per square foot of living area is slightly below the range established by the most similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment 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.



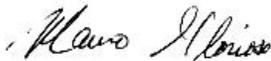
Chairman



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: September 28, 2009



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.