PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald and Nancy Rohlfs
DOCKET NO.: 06-00233.001-R-1
PARCEL NO.: 06-03-22-300-007-0000

The parties of record before the Property Tax Appeal Board are Ronald and Nancy Rohlfs, the appellants, and the Will County Board of Review.

The subject parcel of 5.2-acres has been improved with a one-story single-family dwelling of frame construction on a crawl-space foundation containing 2,260 square feet of living area. The dwelling was constructed in 1989 and features central air conditioning, a fireplace, and a three-car garage of 960 square feet of building area. The property is located in Plainfield, Plainfield Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to both the land and improvement assessments of the subject property. In support of these contentions the appellants submitted information on four comparable land parcels, of which three have improvements. The properties were located from adjacent to the subject to one-mile from the subject. Appellants also submitted other documentation.

As to the land inequity argument, the appellants argued in a letter that the 2006 percentage increase in the subject's land assessment of 63.27% was excessive as compared to that of nearby properties. Appellants also provided a list "of the homes that [we] drive past" when going to and from the subject noting the 2005 to 2006 assessment changes from year-to-year average 3.43% whereas the subject had a 17.99% increase for the same period. The four comparable parcels presented to support the inequity claim ranged in size from 2.61 to "over 5 acres" and had land assessments ranging from $709 to $24,491. The subject has a land assessment of $35,266. From this data, the appellants asserted the subject should have a land assessment increase of no greater than 3.43% from the 2004 land assessment or a reduction to $13,691.

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

LAND:	$	35,266
IMPR.:	$	77,174
TOTAL:	$	112,440

Subject only to the State multiplier as applicable.

PTAB/cck/8-09

Appellants in their letter and documentation also raise a wetland issue asserting that the township assessor has been furnished an "Application for Floodplain and Wetland Request" dated October 13, 2006. From this document, the appellants conclude that the subject property is "wetland" except for a small portion at the north end of the property (the homesite). Appellants also presented documentation from the United States Department of Agriculture, Soil Conservation on this topic stating in pertinent part, "the area north of your house and continuing to your north property line does not have the characteristics a wetland is expected to have." Appellants also assert based upon their own investigation there are limitations upon the construction on property deemed to be wetland. Appellants also assert a neighboring parcel, number 06-03-22-300-008-0000, has been considered wetland and thus the subject's land assessment should be equitable with this neighboring parcel, appellants' comparable #1 of 5.58-acres with an assessment of $709.[1]

As to the improvement assessment inequity contention, the appellants presented three of the four comparables presented regarding the land assessment issue. The three comparable dwellings were described as a one-story, a two-story, and a split-level of frame or frame and masonry construction ranging in age from 28 to 46 years old. Comparable #1 has a finished basement; comparable #2 has a concrete slab foundation; and comparable #3 has a crawl-space foundation. Each comparable has central air conditioning and a garage ranging in size from 624 to 962 square feet of building area; one comparable also has a fireplace. The comparables range in size from 2,080 to 2,524 square feet of living area and have improvement assessments ranging from $45,757 to $72,668 or from $20.66 to $34.41 per square foot of living area. The subject's improvement assessment is $77,174 or $34.15 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $74,445 or $32.94 per square foot of living area to reflect an average appreciation of 5% of existing dwellings.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $112,440 was disclosed. In support of the subject's land and improvement assessments, the board of review presented a letter from the Plainfield Township Assessor along with a grid analysis of three suggested comparable properties and a listing of ten properties in the Lily Cache Road neighborhood which have been improved with one-story dwellings.

In the letter, the township assessor detailed that in 2005 the Lily Cache Acres and surrounding area were reassessed; the township assessor at the time agreed to lower the subject's land assessment which removed it from the uniformity of land

[1] Appellants included a computerized printout of the property characteristics for this adjacent parcel which has a farmland assessment and includes a photograph of the property with corn.

assessments in the area. Thus, the current township assessor changed the subject's 2006 assessment to restore uniformity.

The board of review through the assessor presented three suggested comparable properties regarding both the land and improvement inequity claims; board of review comparable #3 was also appellants' comparable #4.

The comparables presented by the board of review were said to be within one-half mile of the subject property and consisted of parcels ranging from 2.67 to 4.22-acres in size. The comparables had land assessments ranging from $25,090 to $33,853 or from $8,022 to $9,397 per acre. The subject of 5.2-acres had a land assessment of $35,266 or $6,782 per acre. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In support of the improvement assessment, the three comparables were described as one-story frame or masonry dwellings that range in age from 15 to 50 years old. Features include central air conditioning and a garage ranging in size from 784 to 1,248 square feet of building area. Two comparables have full basements and one has a crawl-space foundation; two comparables also feature a fireplace. The dwellings range in size from 1,408 to 2,295 square feet of living area and have improvement assessments ranging from $66,540 to $84,207 or from $36.69 to $47.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In further support of the assessment, the board of review through the township assessor listed ten parcels including the subject, one of which included 6.67-acres of farmland, in a grid. These properties were improved with one-story dwellings. Included in the grid was data on the land and building assessments of the properties, parcel size, age of the dwelling, living area square footage, and data on the land and improvement assessments on a per acre and per square foot of living area basis. No details as to foundation, exterior construction, or other amenities of these improvements was presented in this grid.

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.

The appellants contend unequal treatment in the subject's land and improvement assessments as the bases 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 appellants first attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment from 2005 to 2006 along with other percentage analysis data of the subject and comparables. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. Rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed; the assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Property Tax Appeal Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

As to the argument that the subject property includes wetlands, the Property Tax Appeal Board gives this argument little weight. The Board finds the appellants submitted no market data to demonstrate that the subject's land assessment was excessive in light of the wetlands area on the subject property. Moreover, the land assessment at issue in this matter was for a valuation date of January 1, 2006 and the "application" for wetlands consideration was dated in October 2006, well after the assessment date in this matter. Furthermore, the Board finds the appellants failed to demonstrate that the county assessment officials failed to debase the subject's land assessment to account for wetlands when doing so for other properties. The only purported "wetland" comparable noted by the appellants was a neighboring parcel that was actually receiving a farmland assessment with corn growing on the acreage; nowhere was there an indication the property was receiving a land assessment reduction due to being a wetland.

The Board has given little weight to the board of review's second grid analysis because it lacked sufficient comparative data for a meaningful analysis between the subject improvement and the comparables listed without further details on amenities.

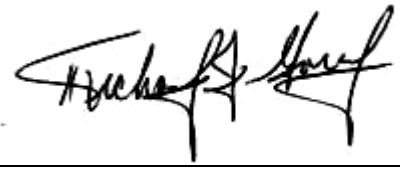
With respect to the land inequity contention, the Property Tax Appeal Board finds the board of review's comparables to be most similar to the subject in location and to have provided more complete size and descriptive data than the comparables presented by the appellants. The comparables presented by the board of review had land assessments ranging from $25,090 to $33,853 or from $8,022 to $9,397 per acre. The subject of 5.2-acres had a land assessment of $35,266 or $6,782 per acre. The Board finds that subject's land assessment is below the range on a per acre basis of the most similar comparables on this record.

With respect to the improvement assessment inequity contention, the parties submitted a total of five comparables for the Board's consideration. Appellants' comparables #2 and #3 have both been given less weight in the Board's analysis due to their differing design than the one-story subject dwelling. The Board has also given less weight to board of review comparables #1 and #2 due to age, size and/or basement foundations which differ from the subject. Thus, the Board has found appellants' comparable #4 and board of review comparable #3, which are the same property, to be the most similar in size, design, exterior construction, location and/or age. Due to its similarities to the subject, this comparable received the most weight in the Board's analysis. It had an improvement assessment of $72,668 or $34.41 per square foot of living area. The subject's improvement assessment of $77,174 or $34.15 per square foot of living area is below this most similar comparable on the record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

In conclusion, for these reasons the Property Tax Appeal Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed as to either its land and/or its improvement assessments.

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



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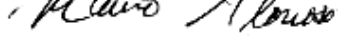

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DISSENTING:

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: August 24, 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.