



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

APPELLANT: Lester Batterman & Susan Bode
DOCKET NO.: 06-00234.001-F-1
PARCEL NO.: 21-14-18-200-023-0000

The parties of record before the Property Tax Appeal Board are Lester Batterman & Susan Bode, the appellant; 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:

F/Land:	\$ 768
Homesite:	\$ 11,665
Residence:	\$ 40,669
Outbuildings:	\$ 4,354
TOTAL:	\$ 57,456

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame constructed single family dwelling with 1,424 square feet of living area. The dwelling was constructed in approximately 1920 and has aluminum siding. The dwelling has two bedrooms, one bathroom and central air conditioning. The property also has a detached garage and various outbuildings. The property is located in Monee Township, Will County.

The appellant, Lester Batterman, and his wife, Elvira, appeared before the Property Tax Appeal Board contending assessment inequity with respect to the dwelling as the basis of the appeal. Mr. Batterman testified the subject dwelling was

constructed in 1917 and had 1,288 square feet of living area. He testified the size estimate was based on exterior measurements he made. He testified the home measures 46 feet by 28 feet resulting in 1,288 square feet of living area. He testified the subject does have an entryway, that he calls a porch, which he contends should not be included in the size. The appellant testified this area is heated but not air conditioned. He explained the age was based the history of a tornado that went through the area that destroyed some homes.

To demonstrate the subject dwelling was inequitably assessed, the appellants submitted descriptions and assessment information on eight comparables. The comparables were improved with three 1-story dwellings, a 1.5-story dwelling, a part 1.5 and part 1-story dwelling, one 2-story dwelling and two part 2 and part 1-story dwellings. The appellants indicated the homes were of frame or masonry construction and were built from 1900 to 1997. They indicated the dwellings ranged in size from 1,808 to 3,858 square feet of living area. Seven of the comparables had basements, each comparable had central air conditioning, five comparables had a fireplace and seven comparables had 2-car attached garages while one had a detached garage.

The appellants proceeded to list the dwelling assessments that ranged from \$20,056 to \$79,977. The appellants then multiplied the assessments by the tax rate to arrive at taxes on the respective dwellings that ranged from \$1,426.91 to \$4,812.46 or from \$.52 to \$2.36 in taxes per square foot. The appellants asserted the subject has taxes of \$2.24 per square foot which is the second highest even though the subject dwelling is the 3rd oldest and the smallest of the dwellings.

In selecting the comparables the appellants were primarily looking for homes on Ridgeland Avenue. The data for the comparables was from the property record cards maintained by the township assessor's office. The appellants submitted photographs and the property record cards for the subject and the comparables.

Based on this evidence the appellants requested the assessment on the subject dwelling be reduced to \$13,300.

The board of board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$57,456 was disclosed. The subject dwelling has an improvement assessment of \$40,669. The board of review

indicated the subject had 1,424 square feet of living area resulting in an assessment of \$28.56 per square foot of living area.

In support of the assessment of the subject property the board of review presented the evidence prepared by and the testimony of Nanci Barfoot, Monee Township Assessor. The township assessor prepared an assessment analysis using the comparables submitted by the appellants. She indicated the comparable dwellings had assessments that ranged from \$20,056 to \$79,977 or from \$7.37 to \$33.20 per square foot of living area. The township assessor testified that comparables 1, 2, 4, 5 and 6 were not one-story homes like the subject and not comparable. She also testified that comparable 3 is a one-story home but approximately 1,000 square foot larger than the subject.

The assessor also presented six additional comparables improved with one-story dwellings that ranged in size from 1,108 to 1,550 square feet of living area. The dwellings were of frame construction and built from 1840¹ to 1958. Two of the dwellings had basements, three comparables had central air conditioning and one comparable had a fireplace. These properties had dwelling assessments ranging from \$31,977 to \$45,697 or from \$26.78 to \$30.34 per square foot of living area. She indicated that in selecting comparables she was interested in age and style. She further testified that the median assessment of her comparables was \$28.29 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination the township assessor testified she inspected the home with the field inspector and calculated the size to be 1,424 square feet, which included the "porch". The assessor was also questioned with respect to comparable two because the property record card depicts two homes on that parcel.

In rebuttal the appellant contends the comparables submitted on behalf of the board of review are located in different areas than the subject.

¹ Comparable 6 was noted to have two houses. Photographs of the comparable depict an older, vacant, 1.5-story dwelling in a state of disrepair and a newer one-story home that is inhabited. The reported age of 1840 appears to that of the older vacant home while the size and the assessment is for that of the newer dwelling.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the assessment of the subject dwelling.

The appellants contend assessment inequity 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 assessments 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 a reduction is not warranted.

Initially the Board finds the evidence supports the conclusion the subject dwelling has 1,424 square feet of living area. Testimony at the hearing indicated that the appellants excluded a heated entryway from the estimate of the subject's size. The Board finds this area should be included in calculating the size of the subject dwelling.

The Board finds the record contains 14 comparables submitted by the parties. The Board finds only the one-story comparables should be considered since these properties are most similar to the subject in style. The appellants' evidence included three one-story dwellings, comparables 3, 7 and 8, which ranged in size from 1,808 to 2,409 square feet and were built from 1977 to 1990. These comparables had dwelling assessments ranging from \$37,560 to \$79,977 or from \$20.68 to \$33.20 per square foot of living area. The Board finds the one-story comparables submitted on behalf of the board of review were more similar to the subject in terms of size and age although their locations may not be as similar as the comparables used by the appellants. Additionally, board of review comparable two may have included multiple homes, thus this property is given less weight. The remaining comparables submitted by the board of review ranged in size from 1,108 to 1,550 and had dwelling assessments ranging from \$26.78 to \$29.48 per square foot of living area. Considering these eight one-story dwellings, the improvement assessments ranged from \$20.68 to \$33.20 per square foot of living area. The subject's improvement assessment of \$28.56 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 equitable and a reduction in the subject's assessment is not warranted.

In conclusion, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject dwelling was inequitably assessed.

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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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: December 23, 2009

Allen Castrovillari

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.