



**Final Administrative Decision of the
State of Illinois
PROPERTY TAX APPEAL BOARD**

APPELLANT: Dennis J. Norman
DOCKET NO.: 06-00236.001-R-1
PARCEL NO.: 19-09-25-104-002-0000

The parties of record before the Property Tax Appeal Board are Dennis J. Norman, 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:

LAND: \$ 37,355
IMPR.: \$ 199,191
TOTAL: \$ 236,546

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half-story dwelling of frame and masonry construction containing 4,783 square feet of living area. The dwelling is 19 years old. Features of the home include a full, finished basement, central air conditioning, two fireplaces, and a three-car attached garage of 820 square feet. The property is located in Frankfort, Frankfort Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process. No dispute was raised concerning the land assessment. The appellant submitted information on four comparable properties said to be located from next door to ½-mile from the subject and described as two-story masonry or frame and masonry dwellings that range in age from 19 to 29 years old. Features include full, partially finished basements, central air conditioning, two fireplaces, and garages ranging in size from 700 to 988 square feet of building area. The comparable dwellings range in size from 3,510 to 5,184 square feet of living area. The comparables have improvement assessments ranging from \$106,831 to \$127,580 or from \$24.61 to \$32.91 per square foot of living area. The subject's improvement assessment is \$199,191 or \$42.17 per square foot of living area based on the dwelling having 4,723 square feet of living area as set forth on the property record card. Based on this evidence, the appellant

requested a reduction in the subject's improvement assessment to \$127,500 or \$27.00 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 \$236,546 was disclosed. In support of the subject's assessment, the board of review presented a letter from the Frankfort Township Assessor along with a grid analysis of six suggested comparable properties along with applicable property record cards and a map depicting the locations of the subject and comparables.

In the assessor's letter and grid analysis, the subject is said to have 4,783 square feet of living area, despite the subject's property record card noting "finished area 4723." No further data was presented by the board of review to support the larger size. In the grid analysis, the board of review presented descriptions and assessment information on six comparable properties consisting of five, two-story dwellings and one, part one-story and part two-story dwelling of frame or frame and masonry construction that range in age from 1 to 30 years old. The dwellings range in size from 3,690 to 5,183 square feet of living area. Features include central air conditioning, a fireplace, and three or four-car garages. These properties have improvement assessments ranging from \$160,594 to \$239,154 or from \$41.44 to \$49.62 per square foot of living area. 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 Board further finds a reduction in the subject's assessment is not warranted.

As to the age of the dwelling, appellant reported it was constructed in 1991 and the board of review reported it was built in 1990. The Property Tax Appeal Board finds the best evidence of the age of the dwelling in this record is found on the property record card for the subject which indicates it was constructed in 1987.

Next, the living area square footage of the subject property was said by the appellant to have been 4,064 square feet. Appellant submitted no documentation to support this size. The board of review submitted a property record card with a schematic drawing of the dwelling depicting 4,723 square feet of living area. The Property Tax Appeal Board finds that, while in the assessor's letter and the grid analysis the subject dwelling was said to have 4,783 square feet of living area, the best evidence in the record of the subject's size is found on the property record card for the subject.

In this matter, the appellant contends 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 appellant has not met this burden.

The parties have submitted ten suggested comparable properties for the Board's consideration. The Board has given less weight to appellant's comparables #1, #2 and #3 and to board of review comparables #5 and #6 due to their older age than the subject dwelling. The Board has also given less weight to board of review comparables #1, #2 and #3 due to their newer age than the subject dwelling. Thus, the Property Tax Appeal Board finds the remaining two comparables, appellant's comparable #4 and board of review comparable #4, to be most similar to the subject in location, 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 of \$115,498 and \$239,154 or \$32.91 and \$49.62 per square foot of living area. The subject's improvement assessment of \$199,191 or \$42.17 per square foot of living area is supported by the two most similar assessment comparables in 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.



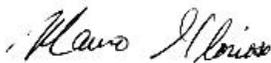
Chairman



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.