

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Bernice L. Billups  
DOCKET NO.: 06-00243.001-R-1  
PARCEL NO.: 21-14-13-411-021-0000

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

The subject property is improved with a six-year-old, part one-story and part two-story single family dwelling of frame and masonry construction containing 2,394 square feet of living area. Features include a partial basement, central air conditioning, a fireplace, and a two-car attached garage. The property is located in University Park, Monee Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment. No dispute was raised with regard to the land assessment. Moreover, while on the appeal petition bases also noted "recent appraisal," there was no recent appraisal attached and in the appellant's letter further discussing her evidence, she made no reference to the existence of an appraisal.

Initially it must be noted that the appellant asserted the subject dwelling consisted of 2,224 square feet of living area. However, appellant supplied no evidence to support this claim and in fact appellant submitted a copy of the township assessor's records for the subject property showing "total living SF" of 2,394.

In support of the inequity claim, appellant submitted a grid analysis with information on three suggested comparable properties located within one-half mile of the subject along with some printouts from the township assessor on the subject and comparables and a detailed parcel map identifying the location of the subject and comparables. These comparables were described as part one-story and part-two story frame and masonry dwellings that were approximately 5 years old. Each comparable had a full or partial basement, central air conditioning, a fireplace and a two-car garage. The comparables range in size from 2,224 to

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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:	\$	4,259
IMPR.:	\$	63,352
TOTAL:	\$	67,611

Subject only to the State multiplier as applicable.

2,431 square feet of living area and have improvement assessments ranging from \$56,913 to \$60,734 or from \$24.07 to \$25.59 per square foot of living area. The subject's improvement assessment is \$63,352 or \$26.46 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$67,611 was disclosed. In support of the assessment, the board of review presented a grid analysis of suggested comparables along with photographs and a letter from the township assessor along with a grid analysis of the appellant's three suggested comparables and photographs.

In the letter, the township assessor contends the subject property is a frame dwelling, despite submitting photographs clearly depicting a brick front with frame construction on not only the subject, but every comparable presented by both the board of review and the appellant.

In the board of review's grid analysis supporting the assessment, there are descriptions and assessment data on three comparable properties located in the subject's subdivision. The comparables consist of part one-story and part two-story frame and masonry dwellings that range in age from 6 to 7 years old. The dwellings vary in foundation having a partial concrete slab foundation, a partial crawl-space foundation, and a full basement, although the subject is also described as having a partial slab foundation with no mention of a partial basement. Each dwelling features central air conditioning, a fireplace, and a garage ranging in size from 416 to 440 square feet of building area. The dwellings range in size from 2,398 to 2,425 square feet of living area and have improvement assessments ranging from \$60,132 to \$63,996 or from \$25.04 to \$26.53 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal to the appellant's evidence, the township assessor noted that appellant's comparable 2 was actually a split-level dwelling, rather than of the same design like the subject.

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.

Based on the photographic evidence and despite the description by the township assessor, the Property Tax Appeal Board finds that all of the dwellings referenced in this matter are best described as having frame and masonry exterior construction.

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.

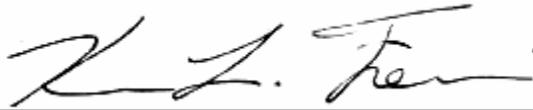
As pointed out by the board of review, appellant's comparable 2 differs from the subject in design and has therefore been given less weight in the analysis by the Property Tax Appeal Board. The Board finds the remaining comparables submitted by both parties to be similar to the subject in size, design, exterior construction, location and 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 \$24.07 to \$26.53 per square foot of living area. The subject's improvement assessment of \$26.46 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 supported and a reduction in the subject's assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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: August 29, 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

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.