



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

APPELLANT: Stephen M. Rittof Jr.
DOCKET NO.: 06-00252.001-R-1
PARCEL NO.: 04-10-18-400-018-0000

The parties of record before the Property Tax Appeal Board are Stephen M. Rittof Jr., 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: \$ 8,726
IMPR.: \$74,320
TOTAL: \$83,046

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 34-year-old, one-story dwelling of masonry construction containing 1,952 square feet of living area. Features of the home include a full basement which has been partially finished, central air conditioning, two fireplaces, and an attached two-car garage of 636 square feet of building area. There is also a wooden deck and a gazebo. The property is located in Channahon, Channahon Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process. No dispute was raised with regard to the land assessment. The appellant submitted information on three comparable properties said to be ¼-mile from the subject property.

Appellant submitted a letter with the appeal noting the subject property is located on U.S. Route 6 with the front of the dwelling approximately 50 feet from the edge of this highway. In this regard, appellant reported there is heavy traffic day and night and assorted debris is collected from the subject property's front yard on a daily basis. Appellant further reported that a new metal pole building was erected by an adjacent landowner such that it blocks "almost the entire western view from my property." Based on these external influences,

appellant asserted his property value is thereby decreased. In contrast, the comparables presented in this appeal are in a quiet, secluded subdivision.

In support of the inequity argument, in the grid analysis appellant described the suggested comparables as two, one-story and one, split-level masonry or frame and masonry dwellings that range in age from 34 to 39 years old. Features include central air conditioning and garages ranging in size from 648 to 720 square feet of building area. One comparable was said to have a full basement which was fully finished; no data was presented regarding the foundations of the other two comparables. One comparable had a fireplace. The comparable dwellings range in size from 1,914 to 2,081 square feet of living area. The comparables have improvement assessments ranging from \$52,525 to \$58,415 or from \$25.24 to \$30.52 per square foot of living area. The subject's improvement assessment is \$74,320 or \$38.07 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$52,500 or \$26.90 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 \$83,046 was disclosed. In support of the assessment, the board of review presented a letter from Susan E. McMillin, Channahon Township Assessor, along with a grid analysis, maps depicting locations, photographs and property record cards of the comparables.

In response to the appellant's evidence, the township assessor wrote acknowledging that Route 6 is a heavily travelled highway and the appellant's comparables are all located in a secluded subdivision. Moreover, the township assessor contends the comparable properties are only in fair condition and not comparable to the subject due to differences from the subject. Namely, the assessor described appellant's comparable #1 as a "raised ranch"; comparable #2 actually has 1,669 square feet of living area resulting in an improvement assessment of \$35.00 per square foot of living area; and comparable #3 was a split-level as reported by the appellant.

As to the board of review's evidence in support of the assessment, the township assessor reports the three comparables presented are along Route 6 and two other heavily trafficked roads. From the grid analysis, the comparables were described as three one-story frame or frame and masonry dwellings that range in age from 32 to 51 years old. Features include basements, two of which are finished, central air conditioning, and garages ranging in size from 483 to 864 square feet of building area. Two comparables have a fireplace also. The dwellings range in size from 1,811 to 2,054 square feet of living area. These properties have improvement assessments ranging from \$59,330 to \$74,040 or from \$32.76 to \$38.09 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.

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.

In this appeal, although the appellant argued that he has heavy traffic in front of his property and regularly has to pick up garbage strewn in his yard, he provided no evidence of market value associated with the subject property. The appellant 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 appellant also did not provide any estimate of market value that called into question the correctness of the subject's assessment. In summary, the appellant failed to provide any market data demonstrating the subject's assessment was not reflective of its market value considering its location on Route 6 and that his property suffers traffic noise and debris/garbage due to its location.

The parties submitted a total of six comparables for the Board's consideration. The Board has given appellant's comparable #3 less weight due to its split-level design as compared to the subject property. The Board has also given less weight to board of review comparable #3 due to its greater age than the subject property. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in size, style, 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 \$52,800 to \$74,040 or from \$26.51 to \$38.09 per square foot of living area. The subject's improvement assessment of \$74,320 or \$38.07 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.

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.



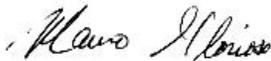
Chairman



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.