

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Chris & Dina Hould
DOCKET NO.: 06-00253.001-R-1
PARCEL NO.: 19-09-20-404-038-0000

The parties of record before the Property Tax Appeal Board are Chris & Dina Hould, the appellants; and the Will County Board of Review.

The subject property consists of an 11 year-old, two-story style brick and frame dwelling that contains 3,785 square feet of living area. Features of the home include central air conditioning, a fireplace, a 754 square foot garage and a full unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted photographs and a grid analysis of five comparables located in the subject's subdivision. The comparables were described as two-story brick dwellings that range in age from 6 to 13 years and range in size from 3,628 to 4,047 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces and garages that contain from 667 to 994 square feet of building area. Three comparables were reported to have full finished basements, while the foundations of two comparables were described as unknown. These properties were reported to have improvement assessments ranging from \$104,925 to \$132,661 or from \$27.89 to \$33.93 per square foot of living area. The subject has an improvement assessment of \$156,014 or \$41.22 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$114,496 or \$30.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$186,058 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located in the subject's subdivision. The comparables consist of two-story style brick

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	30,044
IMPR.:	\$	148,165
TOTAL:	\$	178,209

Subject only to the State multiplier as applicable.

and frame dwellings that range in age from 3 to 17 years and range in size from 3,356 to 4,293 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 670 to 963 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$130,454 to \$190,361 or from \$38.87 to \$44.34 per square foot of living area. The board of review's evidence also disclosed the appellants' comparable 4 contains 3,377 square feet of living area and has an improvement assessment of \$127,800 or \$38.85 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative acknowledged the subject's 2007 assessment had been reduced to \$178,209 and offered to reduce the subject's 2006 assessment to this amount.

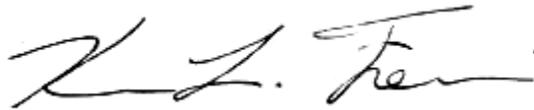
After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject property's assessment is warranted. The appellants argued unequal treatment in the assessment process as the basis of the appeal. The Illinois Supreme Court has held that 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). 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 in the subject's assessment is warranted.

The Board finds the parties submitted 11 comparables for its consideration. The Board gave less weight to the appellants' comparable 4 and the board of review's comparables 1, 3 and 5 because they differed significantly in living area when compared to the subject. The Board also gave less weight to the board of review's comparable 2 because it was 8 years newer than the subject. The Board finds six comparables were similar to the subject in terms of design, size, age, location and features. These properties had improvement assessments ranging from \$27.89 to \$45.24 per square foot of living area. The subject's improvement assessment of \$41.22 falls within this range. However, the Board finds the board of review offered during the hearing to reduce the subject's 2006 assessment to \$178,209, to reflect a reduction granted by the board for the subject's 2007 assessment. The Property Tax Appeal Board finds this offer is appropriate and that a reduction in the subject's 2006 assessment is warranted for this reason.

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.



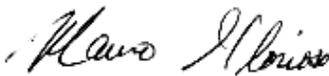
Chairman



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: December 19, 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.