



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

APPELLANT: Jeffrey & Paula Lucca
DOCKET NO.: 06-00274.001-R-1
PARCEL NO.: 19-09-29-105-026-0000

The parties of record before the Property Tax Appeal Board are Jeffrey & Paula Lucca, the appellants, 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: \$ 25,262
IMPR: \$ 129,476
TOTAL: \$ 154,738**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13,926 parcel improved with a two-story dwelling of frame and masonry construction containing 3,250 square feet of living area. The dwelling is two years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an in-ground pool and a three-car garage containing 740 square feet of building area.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on four comparable properties described as two-story frame and masonry dwellings that were built from 2001 to 2006. The comparables are located within three blocks of the subject with one comparable being on the same street as the subject. The comparable dwellings range in size from 3,060 to 3,975 square feet of living area. Each comparable has central air conditioning and a garage ranging from 702 to 812 square feet of building area. Three of the homes are depicted as having a fireplace. Information regarding the basement area of each comparable was not disclosed. The comparables have improvement assessments ranging from \$112,411 to \$124,725 or from \$31.38 to \$37.41 per square foot of living area. The comparables are situated on parcels ranging from 13,525 to 18,178 square feet and have land assessments of either \$24,300 or \$25,110, respectively, or from \$1.34 to \$1.86 per square foot of land area. The subject has a land assessment

of \$25,262 or \$1.81 per square foot of land area. The subject's improvement assessment is \$39.84 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on five comparable properties consisting of two-story frame and masonry dwellings that are either two or three years old. The comparables are located in close proximity to the subject with four properties being located on the same street as the subject. The dwellings range in size from 2,934 to 3,678 square feet of living area. Each comparable has central air conditioning, a fireplace and a garage ranging from 787 to 1,070 square feet of building area. These properties have improvement assessments ranging from \$126,210 to \$151,673 or from \$41.24 to \$47.34 per square foot of living area. The comparables are situated on lots ranging from 13,375 to 14,754 square feet of land area and have land assessments ranging from \$24,693 to \$38,369 or from \$1.81 to \$2.87 per square foot of land 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 appellants contend 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 appellants have not met this burden.

The Board finds the comparables submitted by both parties were generally similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$31.38 to \$47.34 per square foot of living area. The subject's improvement assessment of \$39.84 per square foot of living area is within the range established by the most similar comparables. 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 improvement assessment is not warranted.

The comparables had land assessments ranging from \$1.34 to \$2.87 per square foot of land area. The subject's land assessment of \$1.82 is within this range. The Board finds the subject's land assessment is equitable based on the most comparable properties

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contained in this record. Therefore, the Board finds that a reduction in the subject's land assessment is also 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.



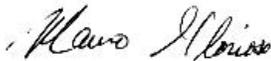
Chairman



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.