

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Christopher J. Guch  
DOCKET NO.: 06-00275.001-R-1  
PARCEL NO.: 19-09-14-303-015-0000

The parties of record before the Property Tax Appeal Board are Christopher J. Guch, the appellant; and the Will County Board of Review.

The subject property consists of a 13,500 square foot parcel improved with a 1 year-old, one-story style brick dwelling that contains 2,672 square feet of living area. Features of the home include central air conditioning, a fireplace, an 823 square foot attached garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellant submitted information on three comparable properties located two blocks to less than a mile from the subject. The comparables range in size from 13,726 to 22,500 square feet and have land assessments ranging from \$23,191 to \$30,008 or from \$1.03 to \$2.19 per square foot of land area. The subject has a land assessment of \$33,079 or \$2.45 per square foot of land area.

In support of the improvement inequity contention, the appellant submitted improvement data on the same three comparables used to support the land inequity contention. The comparables consist of one-story brick dwellings that range in age from 3 to 12 years. The comparables range in size from 2,642 to 3,068 square feet of living area and have features that include central air conditioning, garages that contain from 674 to 836 square feet of building area and full basements. The appellant did not indicate if the basements had finished areas. One comparable has a fireplace. These properties have improvement assessments ranging from \$102,710 to \$106,191 or from \$34.03 to \$40.19 per square foot of living area. The subject has an improvement assessment of \$124,091 or \$46.44 per square foot of living area.

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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:	\$	33,079
IMPR.:	\$	124,091
TOTAL:	\$	157,170

Subject only to the State multiplier as applicable.

In support of the overvaluation argument, the appellant submitted sales information on the same three comparables used to support the inequity contention. The comparables sold between December 2000 and December 2005 for prices ranging from \$337,710 to \$441,500 or from \$124.76 to \$164.31 per square foot of living area including land.

In additional support of the overvaluation argument, the appellant submitted information describing the purchase of the subject lot in March 2004 for \$117,488 and the construction of the subject dwelling in April 2005 for \$293,000. The appellant submitted a contractor's statement detailing various material and labor costs associated with the construction. The statement indicated a total of \$300,000 as the amount of the contract. The appellant acknowledged he acted as his own general contractor, but did not include any amount for overhead and profit to account for this factor.

In further support of the overvaluation argument, the appellant submitted an appraisal of the subject property with an effective date of March 18, 2005. The appraiser, who was not present at the hearing to testify or be cross examined regarding his preparation of the report, used the cost and sales comparison approaches in estimating the subject's market value at \$450,000. In the cost approach, the appraiser relied on recent land sales to value the subject lot at \$125,000. He used the Marshall & Swift Residential Cost Manual to develop a replacement cost for the subject dwelling at \$321,416. The appraiser subtracted depreciation of \$5,000 before adding \$10,000 for site improvements and the land value to derive an estimated value for the subject by the cost approach of \$451,400.

In the sales comparison approach, the appraiser detailed three comparable sales located two blocks to 4 miles from the subject. The comparables consist of one-story, brick ranch, or step ranch dwellings that are new to three years old. The comparables range in size from 2,770 to 3,000 square feet of living area and have features that include central air conditioning, at least one fireplace, three-car garages and full unfinished basements, although one comparable's basement was reported to have a half bath. The comparables sold between July 2004 and January 2005 for prices ranging from \$395,000 to \$532,500 or from \$142.60 to \$177.50 per square foot of living area including land. The appraiser adjusted the comparable sales for such factors as location, site, age, living area, basement finish, functional utility and decks or patios. After adjustments, the comparables had adjusted sales prices ranging from \$410,300 to \$497,300 or from \$148.12 to \$165.77 per square foot of living area including land. Based on this analysis, the appraiser estimated a value for the subject by the sales comparison approach of \$450,000.

In his final reconciliation, the appraiser noted he relied primarily on the sales comparison approach, because it "best reflects the attitudes of buyers and sellers in today's market

place and is well supported by the results of the Cost Approach", in estimating a total value for the subject of \$450,000. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$25,000 and its improvement assessment be reduced to \$104,000 or \$38.92 per square foot, resulting in a requested total assessment of \$129,000.

During cross-examination, the board of review's representative asked the appellant if his construction cost list included amounts for architect's fees and overhead and profit associated with a typical general contractor's fee, to which the appellant replied that he had not included such amounts.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$157,170 was disclosed. The subject has an estimated market value of \$471,840 or \$176.59 per square foot of living area including land, as reflected by its assessment and Will County's 2006 three-year median level of assessments of 33.31%.

In support of the subject's land assessment, the board of review submitted information on four comparable properties located in the subject's subdivision and within one block of the subject. The comparables range in size from 13,500 to 14,407 square feet of land area and have land assessments ranging from \$30,512 to \$46,799 or from \$2.12 to \$3.47 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted improvement data on the same four comparables used to support the subject's land assessment. The comparables consist of one-story brick dwellings that range in age from one to three years and range in size from 2,219 to 2,993 square feet of living area. Features of the comparables include central air conditioning, a fireplace, three-car garages that contain from 730 to 877 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$119,405 to \$160,771 or from \$46.92 to \$59.41 per square foot of living area.

In support of the subject's estimated market value, the board of review submitted sales information on the same four comparables used to support the subject's land and improvement assessments. The comparables sold between December 2004 and May 2006 for prices ranging from \$485,000 to \$574,500 or from \$163.68 to \$218.57 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the township assessor testified that comparable 2 used in the appellant's appraisal actually contains 2,680 square feet of living area, which results in an adjusted sales price for the comparable of \$185.56 per square foot of living area including land.

After hearing the testimony 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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. 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 the appellant has not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted seven comparables. The Board gave less weight to the appellant's comparable 1 because it is significantly larger in land area than the subject. The Board finds the remaining comparables were similar to the subject in size and had land assessments ranging from \$1.88 to \$3.47 per square foot. The subject's land assessment of \$2.45 per square foot falls within this range and is identical to the board of review's comparables 2 and 3, which were very similar to the subject in size and location. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

Regarding the improvement inequity contention, the Board gave less weight to the appellant's comparable 3 because it was 11 years older than the subject. The board gave less weight to the board of review's comparable 1 because it was significantly smaller in living area when compared to the subject. The Board finds five comparables were similar to the subject in design, exterior construction, size, age, location and features and had improvement assessments ranging from \$34.03 to \$59.41 per square foot of living area. The subject's improvement assessment of \$46.44 falls within this range. Therefore, the Board finds the evidence in the record supports the subject's improvement assessment.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

Regarding the comparable sales submitted by the parties, the Board gave less weight to the appellant's comparables 1 and 2 because they sold in 2000 and 2003, too long before the subject's January 1, 2006 assessment date to provide reliable indications of the subject's market value. The Board also gave less weight to the appellant's comparable 3 because it was significantly

older than the subject and was located 4 miles from the subject. The Board gave less weight to the board of review's comparable 1 because it was significantly smaller in living area when compared to the subject. The Board finds the board of review's comparables 2, 3 and 4 were similar to the subject in design, exterior construction, size, age, location and features and sold for prices ranging from \$163.68 to \$212.31 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$176.59 per square foot of living area including land falls within this range.

Regarding the appellant's argument based on recent construction of the subject dwelling, the Board gave little weight to this argument because the appellant failed to include amounts to reflect architect's fees and general contractor's overhead and profit. The Board also finds the subject's land sold in March 2004 for \$117,488 and that the appellant claimed the subject the subject dwelling cost \$293,000 to construct in April 2005. The appellant failed to submit any credible market evidence to demonstrate the subject's land and improvement assessments did not reflect its value as of the January 1, 2006 assessment date. For these reasons, the Board finds the appellant has failed to meet his burden of proof on this basis.

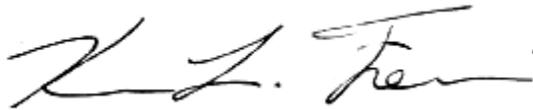
Regarding the appellant's appraisal, wherein the appraiser estimated the subject's market value as of March 2005 to be \$450,000, the Property Tax Appeal Board gave no weight to this value conclusion because the appraiser was not present to testify or be cross-examined regarding his preparation of the report. However, the Board will consider the raw sales data in the appraisal in conjunction with the comparable sales submitted by the board of review. The Board gave less weight to comparables 1 and 3 in the appellant's appraisal because they were located considerable distances from the subject. The Board notes that testimony by the township assessor disclosed that the appraisal's comparable 2 actually contains 2,680 square feet, which resulted in an adjusted sales price for this property of \$185.56 per square foot. The Board finds the board of review's comparables 2, 3 and 4 were similar to the subject in most respects and sold for prices ranging from \$163.68 to \$212.31 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$176.59 per square foot of living area including land is supported by the most similar comparable sales in the record.

In conclusion, the Property Tax Appeal Board finds the appellant failed to prove inequity regarding either the subject's land or improvement assessments by clear and convincing evidence, or overvaluation by a preponderance of the evidence and the subject's assessment as determined 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.



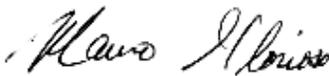
Chairman



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: 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.