



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

APPELLANT: Edward Stefan  
DOCKET NO.: 06-00289.001-R-1  
PARCEL NO.: 04-10-07-101-008-0000

The parties of record before the Property Tax Appeal Board are Edward Stefan, 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: \$19,124**  
**IMPR: \$81,996**  
**TOTAL: \$101,120**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part one-story and part two-story dwelling of frame and masonry construction containing 2,212 square feet of living area. The dwelling is 19 years old. Features of the home include a full, partially finished walkout basement of 1,276 square feet, central air conditioning, two fireplaces, and an attached two-car garage. The property is located in Minooka, Channahon Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process. No dispute was raised concerning the land assessment. The appellant submitted a grid analysis with information on four comparable properties located ½-mile from the subject and described as part one-story and part two-story frame and masonry dwellings that were 2 or 3 years old. The comparable dwellings range in size from 2,250 to 2,413 square feet of living area. Features include basements, central air conditioning, and garages. Two comparables also had a fireplace. The comparables have improvement assessments ranging from \$68,525 to \$74,909 or from \$28.66 to \$31.31 per square foot of living area. The subject's improvement assessment is \$81,996 or \$37.07 per square foot of living area. The appellant also submitted a color graph chart depicting the percentage changes in the subject's assessment from 1992 through 2006. Based on this evidence, the

appellant requested a reduction in the subject's improvement assessment to \$69,478 or \$31.41 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 \$101,120 was disclosed. In support of the subject's assessment, the board of review submitted a letter from Susan E. McMillin, the Channahon Township Assessor, along with a grid analysis of three suggested comparables.

In response to the appellant's suggested comparables, the assessor noted each property was from a neighboring subdivision and each was new construction. The assessor also asserted the properties in this neighboring subdivision do not sell for as much as in the subject's subdivision. Lastly, the assessor noted the neighboring subdivision does not consist of custom homes as in the subject's subdivision.

In support of the subject's assessment, the board of review through the assessor presented descriptions and assessment information on three comparable properties from the subject's subdivision consisting of part one-story and part two-story frame and masonry dwellings that were 14 or 27 years old. The dwellings range in size from 2,224 to 2,524 square feet of living area. Features include full finished walkout basements, central air conditioning, a fireplace, and a garage. These properties have improvement assessments ranging from \$82,123 to \$95,042 or from \$36.81 to \$37.66 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant was provided with the evidence submitted by the board of review and provided an opportunity to submit rebuttal. In response and within the time allotted, the appellant submitted additional evidence of comparables from the subject's subdivision of similar square footage and construction. In summary, the comparables were said to be located from <0.1 to 0.4-miles from the subject and described as one, one and one-half story dwelling and three, part one-story and part two-story frame or frame and masonry dwellings that range in age from 19 to 28 years old. The comparables range in size from 2,096 to 2,490 square feet of living area and feature finished basements, central air conditioning, one or two fireplaces, and garages. The comparables have improvement assessments ranging from \$66,850 to \$82,400 or from \$32.99 to \$37.83 per square foot of living area.

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.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the three comparable properties submitted by appellant in conjunction with his rebuttal argument.

The parties submitted seven comparable properties for the Board's consideration. The Board has given less weight to the four comparables presented by the appellant due to their location in a different subdivision from the subject and because of their significantly newer age than the subject dwelling. The Board finds the comparables submitted by the board of review to be most similar to the subject in location, size, style, exterior construction, 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 \$82,123 to \$95,042 or from \$36.81 to \$37.66 per square foot of living area. The subject's improvement assessment of \$81,996 or \$37.07 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 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.



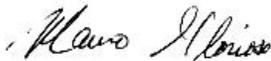
Chairman



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.