



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

APPELLANT: Brahmaiah M. Jain
DOCKET NO.: 06-00296.001-R-1
PARCEL NO.: 16-05-01-127-009-0000

The parties of record before the Property Tax Appeal Board are Brahmaiah M. Jain, 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: \$32,220
IMPR: \$171,884
TOTAL: \$204,104

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 20,000 square foot parcel has been improved with an 11-year-old, two-story dwelling of frame and masonry construction containing 3,969 square feet of living area. Features of the home include a basement of 2,115 square feet, central air conditioning, a fireplace, and a garage of 802 square feet of building area. The property is located in Orland Park, Homer Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to both the land and improvement assessments. In support of the inequity argument, the appellant submitted information on three comparable properties said to be located within "8 houses" from the subject. In addition, in a letter the appellant noted that the subject property was listed for sale in January 2007 for \$569,900, after several price reductions which occurred between July 2005 and January 2007. A copy of the listing sheet with the Multiple Listing Service was attached to the appeal reflecting the reported asking price. Appellant argues that his 2006 assessed value of \$204,104 reflects an estimated market value of approximately \$612,312, or nearly \$43,000 more than the property's 2007 asking price.

In support of the inequity argument, appellant submitted a grid analysis which set forth three two-story masonry or frame and masonry dwellings that were 12 or 14 years old. Features include basements ranging in size from approximately 1,326 to 2,246 square feet of building area, central air conditioning, a fireplace, and garages ranging in size from approximately 673 to 1,247 square feet of building area. The comparable dwellings range in size from 3,945 to 4,152 square feet of living area. The comparables have improvement assessments ranging from \$155,029 to \$162,303 or from \$38.90 to \$41.14 per square foot of living area. The subject's improvement assessment is \$171,884 or \$43.31 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$150,000 or \$37.79 per square foot of living area.

Appellant also challenged the land assessment with data on the same three comparables. In the grid, appellant reported that the parcels consisted of either 20,160 or 27,431 square feet of land area and had land assessments of \$32,220 or \$40,218 or from \$1.17 to \$1.99 per square foot of land area. The subject has a land assessment of \$32,220 or \$1.61 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$30,000 or \$1.50 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$204,104 was disclosed. In support of the subject's assessment, the board of review presented a two-page letter from the Homer Township Assessor's Office with attached data.

In the letter, the assessor described that in 2006 the subject's subdivision was reassessed by comparing like-designed dwellings with adjustments for differences such as garage size, porches, decks, walkout basements, fireplaces, and in-ground pools. The assessor further reported no adjustments were made for finished basements due to a lack of data on whether basements were or were not finished. As to the land assessment methodology, the assessor reported each lot was assessed for \$30,000, regardless of size and the land assessment was increased to \$32,220 after the Supervisor of Assessments applied a 1.074 factor to Homer Township. In further support of the equity of assessments in the subject's subdivision, the assessor included a two-page spreadsheet of two-story dwellings in Anand Brooks Subdivision with brief descriptions of age, size, garage size, basement size, number of fireplaces, and lot type.¹ To summarize, these two-story dwellings in the subdivision ranged in size from 3,187 to 5,886 square feet of living area and had improvement assessments ranging from \$138,097 to \$229,579 or from \$38.12 to \$50.26 per square foot of living area. The parcels have been described

¹ All three of the comparables suggested by appellant are included in the two-page spreadsheet based upon the parcel identification numbers reported by the parties, although for appellant's comparable #1 the assessor reports a 2006 land assessment of \$32,220, not \$40,218 as reported by the appellant.

variously as inside lot, corner lot, and cul-de-sac, but each parcel in the spread sheet is reported to have a land assessment of \$32,220.

In support of the subject's assessment, the assessor presented a grid analysis of four suggested comparables described as two-story masonry or frame and masonry dwellings that range in age from 4 to 10 years old. Features include basements ranging in size from 1,996 to 2,527 square feet of building area, central air conditioning, a fireplace, and garages ranging in size from 747 to 1,016 square feet of building area. The dwellings range in size from 3,807 to 4,235 square feet of living area. These properties have improvement assessments ranging from \$165,751 to \$198,293 or from \$43.25 to \$48.59 per square foot of living area. While the parcel sizes of these four comparables was not presented, the assessor reported each comparable had a land assessment of \$32,220. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In rebuttal, the appellant contended the assessor's evidence was "entirely different from the evidence produced for review (like apple to orange comparisons)." Appellant also reported in the rebuttal letter that the subject property was sold on May 15, 2007 for \$541,000. From this, appellant again argued the 2006 assessment of \$204,104 was not reflective of the subject property's fair cash value.

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.

As set forth in the Residential Appeal form, the appellant contends unequal treatment in the subject's land and improvement assessments as the bases 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.

When submitting his initial evidence of the listing price of the subject property and in rebuttal when reporting the May 2007 sale price of the subject property, the appellant in essence is arguing that the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal, the value of the property 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 (3rd Dist. 2002). The appellant's best evidence of the subject property's market value would be reflected in an arm's-length sale transaction between an unrelated willing buyer and an unrelated willing seller with no undue pressure for a

property which had been available on the market for purchase. However, the appellant seeks to retroactively base this appeal on a May 15, 2007 sale price when the appeal filed in February 2007 was based on assessment equity, not upon "recent sale." Appellant is seeking to simultaneously change the basis of the appeal and submit new evidence of the fair cash value of the subject property by presenting the subject's May 2007 purchase price in rebuttal. The Official Rules of the Property Tax Appeal Board prohibit the introduction of new evidence in rebuttal (86 Ill. Admin. Code Sec. 1910.66). Furthermore, pursuant to both the Property Tax Code and the rules, "each appeal shall be limited to the grounds listed in the petition filed with the Board." (35 ILCS 200/16-180 and 86 Ill. Admin. Code Sec. 1910.50(a)).

As to the land assessment inequity argument, other than appellant's comparable #1 as reported by appellant to have had a land assessment of \$40,218, each parcel presented by both parties regardless of size in the subject's subdivision has a land assessment of \$32,220, exactly like the subject parcel. Based on the evidence presented, the appellant has not established inequity in the subject's land assessment by a preponderance of the evidence.

As to the improvement assessment inequity argument, the parties submitted detailed information on seven comparable properties for the Board's consideration. The Board has given less weight to appellant's comparables #1 and #2 and to board of review comparable #1 due to the dwellings' all masonry exterior construction as compared to the subject's frame and masonry construction. The Board also has given less weight to board of review comparable #4 due to its age of 4 years old as compared to the subject's age of 11 years old. Thus, the Board finds the remaining three comparables submitted by both parties were 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 \$162,208 to \$198,293 or from \$39.07 to \$48.59 per square foot of living area. The subject's improvement assessment of \$171,884 or \$43.31 per square foot of living area is within the range established by these 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395

(1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.



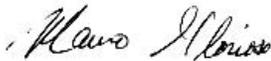
Chairman



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: 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.