



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

APPELLANT: Daniel R. Hullett
DOCKET NO.: 06-00324.001-R-1
PARCEL NO.: 01-24-13-100-011-0000

The parties of record before the Property Tax Appeal Board are Daniel R. Hullett, 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: \$20,728
IMPR.: \$80,257
TOTAL: \$100,985

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4.03-acre parcel improved with a two-story style brick and frame dwelling. The age and living area of the subject were not stated and are unclear from supporting documents. Features of the property include central air conditioning, a partial unfinished basement, a 400 square foot garage, a pole barn and a pond.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located across a highway from the subject. The comparable lots were reported to range in size from 0.63 acre to 1.5 acres and were improved with two, two-story frame dwellings and one, one-story stone dwelling. Features of the comparables include central air conditioning and garages that contain from 672 to 784 square feet of building area. One comparable has a fireplace, one was described as having a partial

basement and two comparables have no basements. The age and living area of the comparables was not indicated. The appellant reported the comparables sold between May and December 2005 for prices ranging from \$216,000 to \$224,500. The appellant also argued the subject had lost value because of purported tritium leaks from a power plant that have tainted groundwater and caused a much higher level of cancer cases in the area. The appellant submitted no appraisal or other credible market evidence to demonstrate any loss in value by the subject that could be attributed to this factor. 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 property's total assessment of \$100,985 was disclosed. The subject has an estimated market value of \$303,167 or \$119.36 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%. The subject's living area was estimated from the subject's property record card submitted by the board of review.

In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, aerial photographs, property record cards for the subject and the appellant's comparables and minor corrections of the appellant's grid. The board of review submitted no comparable sales or other market evidence in support of the subject's assessment. The board of review's evidence indicated the subject was built in 1991 and the appellant's comparables were built between 1988 and 1991. According to the property record cards, the subject contains approximately 2,540 square feet of living area and the appellant's comparables #2 and #3 appear to contain 1,737 and 2,176 square feet of living area, respectively. The sales prices of the appellant's comparables #2 and #3 would then equate to \$103.17 and \$126.66 per square foot of living area including land. The Property Tax Appeal Board was unable to accurately discern the living area of the appellant's comparable #1. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted. The appellant 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 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The appellant submitted incomplete information on three comparables, while the board of review submitted no comparables, but did submit property record cards for the subject and the appellant's comparables. The Board gave less weight to the appellant's comparables #1 and #3 because they differed in design and/or exterior construction when compared to the subject. The Board also gave less weight to the appellant's comparable #2, as it was situated on a much smaller lot without a private pond and also differed in exterior construction. Notwithstanding the unclear data regarding the appellant's comparables, the Board finds the subject's estimated market value as reflected by its assessment of \$119.36 per square foot of living area including land is bracketed by the sales prices of the appellant's comparables #2 and #3. The Board gave no weight to the appellant's claim that the subject had lost value due to tritium leaks from a nearby power plant because no credible evidence was submitted to support this assertion.

Based on this analysis, the Property Tax Appeal Board finds the appellant has failed to prove 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: November 25, 2009

Allen Castrovillari

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.