

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Rosemarie Angone  
DOCKET NO.: 06-00325.001-R-1  
PARCEL NO.: 21-14-30-202-003-0000

The parties of record before the Property Tax Appeal Board are Rosemarie Angone, the appellant, and the Will County Board of Review.

The subject property consists of a 2.648-acre parcel improved with a part two-story and part one-story frame dwelling that was built in 1989 and contains 2,267 square feet of living area. Features of the home include central air conditioning, a fireplace, a 744 square foot 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 improvements and land as the bases of the appeal. The appellant contends the subject dwelling contains 2,136 square feet of living area, based on a submitted floor plan drawing she claims was taken from the subject's blueprint. The appellant did not submit the blueprint into evidence. The appellant also contends she has a brick paver walkway, but not a paver patio.

In support of the improvement inequity argument, the appellant submitted improvement data on the same three comparables used to support the land inequity contention. The comparables consist of one, one-story masonry dwelling and two, part two-story and part one-story frame and masonry dwellings. These homes range in age from 18 to 20 years, range in size from 2,236 to 3,223 square feet of living area and have features that include central air conditioning, a fireplace, garages that contain 528 to 1,215 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$86,244 to \$104,807 or from \$32.52 to \$38.57 per square foot of living area. The subject has an improvement assessment of \$87,637 or \$38.66 per square foot of living area.

Regarding the land inequity contention, the appellant requested a reduction in the subject's land assessment because Buckeye

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:	\$	18,000
IMPR.:	\$	85,013
TOTAL:	\$	103,013

Subject only to the State multiplier as applicable.

Partners, a utility company, has a 60 foot easement on the subject property. The appellant claims this fact renders 24,500 square feet, or approximately 1/5 of the parcel, to be unusable. The appellant claimed Buckeye cut down five evergreen trees on the subject in 2006 and installed two, four-foot poles, apparently to mark the easement boundary. The appellant also submitted three land comparables located near the subject. The comparable parcels were reported to contain 2 ½ acres and have land assessments of \$16,000 or \$18,000 or \$6,400 or \$7,200 per acre. The subject has a land assessment of \$18,000 or \$6,797 per acre. The appellant submitted no evidence from the market to support her contention that the subject parcel has lost value because of the utility easement.

Relying on this evidence, the appellant requested the subject's improvement assessment be reduced to \$77,280 or \$36.18 per square foot, based on her claim that the subject dwelling contains 2,136 square feet of living area and the subject's land assessment be reduced to \$14,400.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$105,637 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, property record cards for the subject and three comparable properties located in the subject's subdivision, as well as a grid analysis of the subject and comparables.

In support of the subject's improvement assessment, the board of review submitted improvement data on the same three comparables used to support the subject's land assessment. The board of review's comparables 2 and 3 are the same properties as the appellant's comparables 2 and 3. The comparables consist of part two-story and part one-story frame and masonry dwellings that range in age from 13 to 18 years and range in size from 2,236 to 2,421 square feet of living area. Features of the comparables include central air conditioning, a fireplace, full unfinished basements and garages that contain from 528 to 870 square feet of building area. One comparable has a screen porch and one has a gazebo. These properties have improvement assessments ranging from \$86,244 to \$90,655 or from \$37.10 to \$38.57 per square foot of living area. Regarding the subject's paver walkway, the assessor's letter explained that "All of the homes with the pavers were calculated exactly the same - at \$14 per square foot." Based on this evidence, the board of review requested the subject's assessment be confirmed.

Regarding the land inequity contention, the board of review submitted land information on the same three comparables used to support the subject's improvement assessment, two of which are the same properties as the appellant's comparables 2 and 3. The comparables range in size from 2.504 to 2.648 acres and have land assessments of \$18,000, or from \$6,798 to \$7,188 per acre.

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 that a reduction in the subject property's assessment is warranted. The appellant argued unequal treatment in the assessment process as the basis of the appeal. 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 overcome this burden.

The Board first finds the parties disputed the subject dwelling's living area. The appellant submitted a drawing which she claimed was taken from the dwelling's blueprint. However, the appellant did not submit the blueprint into evidence. The Board also finds the board of review submitted the subject's property record card, which depicts a detailed drawing of the subject dwelling. The Board finds the subject's property record card provides the best evidence of the dwelling's size and therefore, that the subject contains 2,267 square feet of living area.

Regarding the improvement inequity contention, the Property Tax Appeal Board finds the parties submitted six comparables, but two comparables were common to both parties. Also, the board of review's comparables 2 and 3 and the appellant's comparables 2 and 3 are the same property. The Board gave less weight to the appellant's comparable 1 because its one-story design differed from the subject's part two-story and part one-story design and also, that it was significantly larger in living area when compared to the subject. The Board finds three comparables were similar to the subject in terms of design, age, size and most features. These properties had improvement assessments ranging from \$37.10 to \$38.57 per square foot of living area. The subject's improvement assessment of \$38.66 per square foot is just above this range. The Board finds the comparable at the upper end of the range has a screen porch and frame and masonry exterior construction, whereas the subject has frame construction. Therefore, the Board finds a reduction in the subject's improvement assessment is warranted.

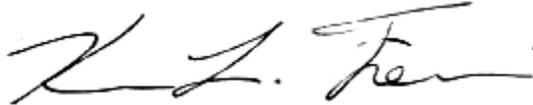
Regarding the land inequity contention, the Board finds the appellant claimed the utility easement renders 24,500 square feet of the parcel unusable. The appellant failed to submit any market evidence in support of this claim. The Board further finds the evidence in the record includes four net land comparables located in the subject's subdivision. The comparables were reported to range in size from approximately 2.5 acres to 2.648 acres and had land assessments ranging from \$6,400 to \$7,200 per acre. The subject's land assessment of \$6,797 per acre falls within this range. Therefore, the Board finds the

subject's land assessment is supported and no reduction is warranted.

In conclusion, the Board finds the appellant has met her burden of proving inequity by clear and convincing evidence regarding the subject's improvement assessment and a reduction is warranted. However, the Board finds that, based on the evidence in the record, no reduction in the subject's land assessment 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.

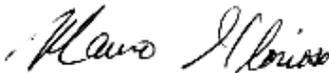
\_\_\_\_\_  
Chairman



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: May 27, 2009



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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.