



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

APPELLANT: Thomas Schultz  
DOCKET NO.: 06-00328.001-R-1  
PARCEL NO.: 07-01-35-401-016-0000

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

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: \$ 73,598  
IMPR: \$155,723  
TOTAL: \$229,321**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of cedar and stone exterior construction containing 4,026 square feet of living area. The dwelling is 6 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and a three-car garage of 272 square feet. The property is located in Plainfield, Wheatland Township, Will County.

On the Residential Appeal form, the appellant indicated the appeal was based on both unequal treatment in the assessment process through presentation of equity comparables and overvaluation through the presentation of comparable sales data.

In support of the inequity argument, the appellant submitted information on three comparable properties said to be located from 0.2 to 1-mile from the subject and which were described as two-story dryvit, masonry or frame and masonry dwellings that range in age from 6 to 11 years old. The comparable dwellings range in size from 3,745 to 4,662 square feet of living area. Features include finished basements, central air conditioning, one or two fireplaces, and three car garages. Appellant further reports each of the comparables feature a dock/pier, deck,

balcony, and granite countertops (Table 2).<sup>1</sup> Two of the comparables also have hot tubs. The comparables have improvement assessments ranging from \$176,898 to \$281,267 or from \$47.24 to \$66.87 per square foot of living area. The subject's improvement assessment is \$193,441 or \$48.05 per square foot of living area. In a letter, appellant reported that these same three properties sold "in the last 18 months" for prices ranging from \$660,000 to \$770,000 or from \$150.15 to \$183.07 per square foot of living area, including land.

In a letter, the appellant also argued that properties in the subject's subdivision were over assessed on average by 19% in relationship to their sales prices "in the last 18 months" with some properties overassessed by 39%. To support this contention in Table 1, appellant presented a chart of 12 properties with the street address, parcel identification number, square footage, sale price, assessed value (expressed in terms of estimated fair market value), and the percentage difference between the sale price and assessed value. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$126,402 or \$31.40 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 \$267,039 was disclosed. The assessment reflects an estimated market value of the subject property of \$801,678 or \$199.13 per square foot of living area, including land, based on the 2006 three-year median level of assessment for Will County of 33.31%.

In support of the subject's assessment, the board of review submitted a letter from Kelli Lord, Wheatland Township Assessor, along with two grid analyses consisting of a total of six different comparables. The six comparables were described as two-story frame, masonry or frame and masonry dwellings that were 8 or 12 years old. Four of the comparables are said to be located within 1-mile of the subject. The dwellings range in size from 3,933 to 4,106 square feet of living area. Five comparables have basements, two of which included finished area, and one has a partial crawl space foundation. Each comparable has central air conditioning, one or two fireplaces, and a garage. These properties have improvement assessments ranging from \$176,042 to \$280,837 or from \$44.76 to \$68.40 per square foot of living area. The board of review presented two sales from 1999 and 2000, but the board of review presented no recent sales data in response to the appellant's overvaluation argument. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a written rebuttal, the appellant noted that board of review comparable #4, while of a similar design and size to the subject, has much higher grade quality finishes and a lavish finished basement with bedrooms, dens and a bathroom. He further noted

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<sup>1</sup> Appellant noted two comparables had boats, which are personal property and not part of a real estate assessment.

this comparable has a pool, two-story deck, and two-sided pier. As to board of review comparable #3, appellant contended there was no such address as provided by the township assessor in her grid analysis. Appellant also reiterated his contention that properties in the subject's neighborhood have been assessed far in excess of their last sale prices "from the last 18 months" and therefore comparison based on these excessive assessments is not appropriate. Lastly, appellant discussed in general terms a comparable not previously presented and argued that current sale prices are some \$200,000 less than previously perceived values.

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 warranted.

First, 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.

The parties submitted a total of nine comparables for the Board's consideration. The Board has given less weight to appellant's comparable #1 due to its exterior construction and size, which differ from the subject property. The Board has also given less weight to board of review comparables #2 and #4 on the first grid due to differences in exterior construction. The Property Tax Appeal Board finds the remaining comparables submitted by both parties to have been the 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 \$176,042 to \$281,267 or from \$44.76 to \$66.87 per square foot of living area. The subject's improvement assessment of \$193,441 or \$48.05 per square foot of living area is within the range established by the most similar comparables on this record. 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 based on grounds of lack of uniformity.

The appellant also attempted to demonstrate the subject's assessment was inappropriate because of the percentage differences between assessments and the property's sale price "within 18 months." The Board finds this type of analysis is not a persuasive indicator to demonstrate the subject's assessment is incorrect by clear and convincing evidence. If the assessments of those comparable properties do not reflect approximately 1/3 of the fair market value of those properties after the sale 18

months previous, each of those owners/taxpayers has the duty to appeal and assert their assessment is incorrect based upon the purchase price. However, the Property Tax Appeal Board does not find an argument that all properties are "overassessed" to be a persuasive argument or provide sufficient evidence for a reduction in the assessment of the subject property. The jurisdiction of the Property Tax Appeal Board is defined in the Property Tax Code to determine the correct assessment of the appealed property (35 ILCS 200/16-180). The Board does not have jurisdiction to determine that the comparable properties presented by the appellant are not correctly assessed. The Board further finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

Second, appellant argued that the subject's assessment was not reflective of 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill. Admin. Code Sec. 1910.65(c). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted.

The appellant submitted sales data "within 18 months" regarding three suggested comparable properties; the board of review did not provide any recent sales data. The appellant indicated the comparables sold "within the past 18 months" for prices ranging from \$660,000 to \$770,000 or from \$150.15 to \$183.07 per square foot of living area, including land. The subject property's current assessment reflects a market value of \$801,678 or \$199.13 per square foot of living area, including land, based on the 2006 three-year median level of assessment for Will County of 33.31%, which is above the range of the most similar comparable sales presented in this record. Based on this evidence, the Property Tax Appeal Board finds that the subject property is overvalued as of January 1, 2006 and therefore a reduction in the subject's assessment is warranted on grounds of overvaluation.

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.



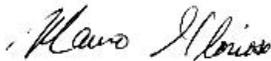
Chairman



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.