



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

APPELLANT: Stephanie & Kevin Yehling  
DOCKET NO.: 06-00329.001-R-1  
PARCEL NO.: 16-05-28-109-015-0000

The parties of record before the Property Tax Appeal Board are Stephanie & Kevin Yehling, the appellants, 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:** \$21,480  
**IMPR.:** \$100,594  
**TOTAL:** \$122,074

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 11,800 square feet of land area has been improved with a two-story frame and brick single-family dwelling, built in 2005, that contains 3,226 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, and an attached three-car garage of 671 square feet of building area. The property is located in Lockport, Homer Township, Will County.

The appellants submitted evidence to the Property Tax Appeal Board claiming both unequal treatment in the assessment process and overvaluation regarding the subject's land and improvement assessments. In support of those contentions, the appellants submitted a grid analysis describing four suggested comparable properties along with color photographs.

The comparables were described as ±11,000 and 12,698 square foot parcels with land assessments of \$4,568 each. Each comparable located on the subject's street and no further than "down the block" was improved with a two-story frame and brick dwelling

that was built in 2006 and ranged in size from 3,198 to 3,302 square feet of living area. Features included full unfinished basements, central air conditioning, a fireplace and a 671 square foot garage. One comparable also had an in-ground swimming pool. The comparables had improvement assessments of \$75,747 or \$84,298 or from \$22.94 to \$25.52 per square foot of living area. The subject has an improvement assessment of \$100,594 or \$31.18 per square foot of living area.

Each of these comparables also sold in January or February 2006 for prices ranging from \$403,500 to \$436,500 or from \$124.85 to \$132.19 per square foot of living area including land. The appellants also reported that the subject property was purchased in December 2005 for \$404,790 or \$125.48 per square foot of living area including land; the subject's total assessment reflects an estimated market value of approximately \$366,222. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$80,315.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$122,074 was disclosed. The subject has an estimated market value of \$366,479 or \$113.60 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%.

In support of the subject's assessment, the board of review submitted a letter prepared by the Home Township Assessor, both ground level and aerial photographs, along with a grid analysis of four comparables of which #1, #2 and #3 were the appellants' comparables #1, #2 and #3 with "full assessment" figures. Although there is no indication on the property record card for the subject, the board of review reports in its grid analysis that the subject property has a fireplace.

In the letter, the township assessor explained that all four of the appellants' comparables were partial assessments for the dwellings and the land was under developer's relief for the 2006 assessment year. The township assessor further reported that all Birmingham models like the subject in the subject's subdivision had a building assessment of \$93,663 and a land assessment of \$20,000 for 2006 prior to application of the township equalization factor.

As depicted in the grid analysis, all four comparables with full 2006 assessments would have had land assessments of \$21,480, identical to the land assessment of the subject property. Board of review comparable #4 was described as a two-story frame and brick dwelling built in 2005 and consisting of 3,232 square feet of living area. Features included a full unfinished basement, central air conditioning, a fireplace, and a 671 square foot garage. Comparable #4 had an improvement assessment of \$100,594 or \$31.12 per square foot of living area. Comparable #4 also was sold in December 2005 for \$400,825 or \$124.02 per square foot of

living area including land. Based on this evidence the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants accepted the assessor's contention that the appellants' comparables were given partial improvement assessments and that the land was still in developer's relief status, but what appellants did not understand "is that because I closed on my house on December 28, 2005 I get taxed more than the three houses that closed in January 2006."

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's assessment is not warranted.

There are two issues involved in this appeal: (1) whether the preferential treatment or assessment available under Section 10-30 of the Property Tax Code (35 ILCS 200/10-30) applies to the subject parcel and (2) the treatment of an improvement on the subject parcel after January 1 of the assessment year pursuant to either Section 10-30 or Section 9-180 of the Property Tax Code (35 ILCS 200/1 et. seq.). Appellants primarily dispute their assessment for having purchased the subject property in December 2005 as compared to the four comparable properties they presented in their evidence which were purchased in January and February 2006.

Section 9-175 of the Property Tax Code provides in part that:

The owner of property on January 1, in any year shall be liable for the taxes of that year . . . .(35 ILCS 200/9-175).

The status of property for taxation and liability to taxation is fixed on January 1. People ex rel Kassabaum v. Hopkins, 106 Ill.2d at 477. Moreover, Section 9-155 of the Property Tax Code states in relevant part:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, . . . the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation **as of January 1 of that year**, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance . . . (Emphasis added).  
(35 ILCS 200/9-155)

The court in Doran v. P.J. Cullerton stated in relevant part that "the date upon which real estate is assessed in the State of Illinois is January 1 of each year." Doran v. P.J. Cullerton, 51 Ill. 2d 553, 558 (1972). Further, the court in Rosewell v. 2626 Lakeview Limited Partnership holds that "unless otherwise provided by law, a property's status for purposes of taxation is to be determined as of January 1 of each year." Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369, 373 (1<sup>st</sup> Dist. 1983). The court in Rosewell recognized two exceptions to change the status of property after the January 1 assessment date provided by section 27a of the Revenue Act of 1939, now codified at Sections 9-175, 9-180 and 9-185 of the Property Tax Code, permitting partial exemption of taxation where a property becomes taxable or exempt after January 1 and providing for proportionate assessments in the case of new construction or uninhabitable property. Rosewell, 120 Ill. App. 3d at 373.

As to the land assessment(s) of the appellants' comparables, Section 10-30(b) of the Property Tax Code states in relevant part:

Except as provided in subsection (c) of this Section, the assessed valuation of property so platted and subdivided shall be determined each year based on the estimated price the property would bring at a fair voluntary sale for use by the buyer for the same purposes for which the property was used when last assessed prior to its platting. (35 ILCS 200/10-30(b)).

It appears undisputed on this record that on January 1, 2006, the four comparables presented by the appellants were still "owned" by the developer and therefore the "developer's relief" assessment on the land under the Property Tax Code is to remain until next determined on January 1, 2007. Section 10-30(b) of the Property Tax Code requires that the "developer's relief" assessment for land remain in place until next determined on January 1, 2007.

Thus, as to the facts of this appeal, the appellants who purchased the subject property in December 2005 were the owners on January 1, 2006 and not entitled to a continuation of the developer's relief provision as to the land assessment. (See also board of review comparable #4 which, like the subject, was purchased in December 2005 and given "full" 2006 land and improvement assessments). Based on the terms of the Property Tax Code, the Property Tax Appeal Board finds that since the subject property was sold in December 2005 by the original developer, its preferential assessment expired and the subject parcel was revalued at 33 1/3% of fair market value. Section 10-30(c) of the Property Tax Code (35 ILCS 200/10-30(c)) supports the proposition that the subject parcel is not entitled to a preferential assessment. Section 10-30(c) provides in part:

Upon completion of a habitable structure on any lot of subdivided property, or upon the use of any lot, either alone or in conjunction with any contiguous property, for any business, commercial, or residential purpose, or upon the initial sale of any platted lot, including a platted lot which is vacant: (i) the provisions of subsection (b) of this Section shall no longer apply in determining the assessed valuation of the lot (ii) each lot shall be assessed without regard to any provision of this Section, and (iii) the assessed valuation of the remaining properties, when next determined, shall be reduced proportionately to reflect the exclusion of the property that no longer qualifies for valuation under this Section. (35 ILCS 200/10-30(c)). [Emphasis added.]

As to the improvement assessment(s) of the comparables presented by the appellants, Section 9-180 of the Property Tax Code provides in relevant part:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. . . . (35 ILCS 200/9-180).

Thus, Section 9-180 of the Property Tax Code addresses the pro-ration of improvements based on a 365 day year.

Presumably based on the terms of the Property Tax Code, the assessor determined pro-rated assessments for the four comparables presented by the appellants and which were purchased in January and February 2006 from the developer. The exact calculations of the pro-rated assessments were not supplied by the township assessor beyond indicating that each improvement began with a base building assessment of \$93,663 for the Birmingham models. As can be seen in the appellants' evidence, each of the four comparables presented had an improvement assessment less than \$93,663, presumably representing a pro-rated value from date of purchase through December 31, 2006.

In contrast, having been purchased in December 2005, the Board finds the subject improvement was subject to an assessment reflecting 100% of fair market value from January 1, 2006 through December 31, 2006. The appellant did not further challenge the calculation of the pro-rated improvement assessments of the comparables beyond claiming unfairness in the time difference represented by a purchase of the subject "three weeks" prior to neighboring properties.

The appellants' argument was also unequal treatment in the assessment process. 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 appellants have not overcome this burden.

Having considered that appellants' comparables #1, #2 and #3 were entitled to pro-rated improvement assessments, the Board finds that there is only one other comparable on this record, board of review comparable #4, which received a "full" 2006 assessment. This comparable has an improvement assessment of \$31.12 per square foot of living area, which is virtually identical to the per-square-foot improvement assessment of the subject dwelling which was similar in age, exterior construction, size and virtually every feature to the subject property.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties 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.

The appellants further argued overvaluation. 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants have not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The parties submitted a total of five comparable sales for the Board's consideration. The Board finds the comparables submitted by both parties were very similar to the subject in size, design, exterior construction, location and/or age. These comparables sold between December 2005 and February 2006 for prices ranging from \$124.02 to \$132.19 per square foot of living area including land. The subject's assessment reflects a market value of \$366,479 or \$113.60 per square foot of living area including land using the 2006 three-year median level of assessments for Will County of 33.31%. The Property Tax Appeal Board finds the subject's assessment reflects a market value that falls below the range established by the most similar comparables on a per square foot basis and moreover is below the subject's recent purchase price of \$404,790 or \$125.48 per square foot of living area including land. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate

the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this basis.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and 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.

*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: January 26, 2010

*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.