



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

APPELLANT: Michael & Dorothy Vieni
DOCKET NO.: 06-00331.001-R-1
PARCEL NO.: 19-09-12-105-006-0000

The parties of record before the Property Tax Appeal Board are Michael & Dorothy Vieni, the appellants, 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: \$20,414
IMPR.: \$97,631
TOTAL: \$118,045

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part-two-story single family dwelling of frame and brick exterior construction that contains 2,568 square feet of living area. The dwelling is 2 years old. The property has a full basement, central air conditioning, a fireplace, and a three-car garage of 648 square feet of building area. The property is located in Tinley Park, Frankfort Township, Will County.

As an initial matter, the parties disagreed on the size of the subject dwelling. Appellants provided a property record card for the subject with a "print" date of September 18, 2006 which stated the subject consists of 2,568 square feet of living area. The board of review initially filed an extension request to respond to this appeal along with a copy of the subject's property record card with a "print" date of September 29, 2006 which likewise stated the subject consists of 2,568 square feet of living area. When the board of review submitted its evidence in response to the appeal in September 2007, the subject property record card with a "print" date of August 30, 2007 stated the

subject consists of 2,731 square feet of living area. Given that the assessment date at issue is January 1, 2006 in this appeal and the issue is the correct assessment of the subject property as of January 1, 2006, the Property Tax Appeal Board finds that the best evidence of the subject's dwelling size for assessment purposes can be found on property record cards printed in September 2006 reflecting 2,568 square feet of living area for the subject.

As to the merits of this appeal, the appellants submitted a residential appeal form contending both lack of uniformity in the assessment process and overvaluation with regard to the subject's assessment. No dispute was raised concerning the subject's land assessment. The appellants also reported the subject property was purchased in August 2004 for \$329,190 or \$128.19 per square foot of living area including land.

In support of the appellants' arguments, the appellants presented a grid analysis with descriptions, assessment and sale data on three suggested comparables. The properties were located within two blocks of the subject property and were described as part one-story and part two-story frame and brick constructed dwellings that range in age from 2 to 4 years old. Features include partial unfinished basements, central air conditioning, a fireplace, and a garage of either 651 or 668 square feet of building area. These properties sold from February 2004 to May 2005 for prices of ranging from \$304,665 to \$367,500 or from \$116.06 to \$135.36 per square foot of living area including land. These properties also had improvement assessments ranging from \$91,567 to \$98,853 or from \$34.84 to \$37.66 per square foot of living area. The subject had an improvement assessment of \$102,000 or \$39.72 per square foot of living area. Based on this evidence the appellants requested the subject's total assessment be reduced to \$115,114 or to reflect an estimated market value of approximately \$346,242.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$122,414 was disclosed. The subject's assessment reflects a market value of approximately \$367,500 or \$143.11 per square foot of living area including land when applying the 2006 three-year median level of assessments as determined by the Illinois Department of Revenue for Will County of 33.31%. In support of the subject's assessment, the board of review submitted a letter from Paul J. Ruff, Frankfort Township Assessor, along with a three-page grid analysis of 12 suggested comparables, applicable property record cards, and parcel maps depicting the locations of the comparables.

The grid analysis describes 12 comparable dwellings located in the subject's subdivision and based on the parcel maps comparables #2, #6, #9 through #11 were closest in proximity to the subject dwelling. The comparables were described alternatively by their model name or as part one-story and part two-story dwellings; the property record cards indicate each had

frame and brick exterior construction similar to the subject except comparable #12 which had more brick. The comparables ranged in age from 2 to 7 years old. No data on features was provided in the grid analysis but from the property record cards four of the comparables had full basements and the rest had partial basements; each had central air conditioning, a fireplace, and a garage ranging in size from 606 to 831 square feet of building area. The comparables ranged in size from 2,658 to 3,036 square feet of living area and had improvement assessments ranging from 103,016 to \$118,062 or from \$35.65 to \$42.00 per square foot of living area. Eleven of the comparables sold between July 2003 and October 2004 for prices ranging from \$318,436 to \$363,515 or from \$112.74 to \$126.35 per square foot of living area including land. Based on this record, the board of review requested confirmation of the subject's assessment.

In response to the appellants' evidence, corrections were made to the appellants' grid analysis with regard to the dwelling size of the subject and all three comparables. The subject dwelling size was addressed previously and the Board further notes that appellants submitted property record cards for their three comparables with "print" dates of September 18, 2006 which reflect the dwelling sizes reported by the appellants. No property record cards for these properties were submitted by the board of review to support these "corrections" to the dwelling sizes of the appellants' comparables. Based on the record evidence and like the treatment of the subject dwelling, the Board finds the best evidence of the dwelling size of the appellants' comparables as of January 1, 2006 was presented by the appellants.

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 the appeal. The Board further finds a reduction in the subject's assessment is warranted.

Appellants 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 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted on this basis.

Of the fifteen sales comparables submitted by both parties, the Board has given less weight to board of review comparables #7 through #11 due to the sales having occurred in 2003 and to board of review comparable #12 due to its different exterior construction. The remaining nine comparables sold between February 2004 and May 2005 for prices ranging from \$304,665 to \$367,500 or from \$112.74 to \$135.36 per square foot of living area including land. The subject has an estimated market value

based on its assessment of \$367,500 or \$143.11 per square foot of living area including land, which is above the range of the most similar comparable sales presented on this record. While because the subject dwelling is the smallest comparable on this record, it would be expected to have a slightly higher market value on a per-square-foot basis, however, the Board finds that based on this record the subject's estimated market value is excessive. 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.

The appellants also contended unequal treatment in the subject's improvement assessment as a 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 appellants have not met this burden and that a further reduction in the subject's assessment is not warranted on this basis.

The parties submitted a total of fifteen comparables supporting their respective positions for the Board's consideration. The Board has given less weight to board of review comparables #1, #3, #4, #5, #7, #8, and #12 due to their distance from the subject within the subdivision and in the case of comparable #12 due to its greater brick exterior than the subject. The Property Tax Appeal Board finds the remaining eight comparables submitted by both parties were 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 \$91,567 to \$111,648 or from \$34.84 to \$42.00 per square foot of living area. The subject's improvement assessment of \$102,000 or \$39.72 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 further reduction in the subject's assessment is not warranted based on grounds of lack of uniformity.

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 M. Louie

Member

Shawn R. Lerski

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.