



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

APPELLANT: Pablo & Rosalinda Alvarez
DOCKET NO.: 06-00346.001-R-1
PARCEL NO.: 16-05-18-156-001-0000

The parties of record before the Property Tax Appeal Board are Pablo & Rosalinda Alvarez, 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.: \$66,414
TOTAL: \$87,894

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 36,451 square feet of land area has been improved with a two-story single-family dwelling of frame and masonry construction containing 1,778 square feet of living area. The dwelling is 10 years old. Features of the home include a partial, unfinished basement of 533 square feet, central air conditioning, a fireplace, and an attached two-car garage of 448 square feet of building area. The property is located in Lockport, Homer Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process as compared to other properties in the township. In addition, appellants questioned the land assessment for the subject given the existence of a retention pond and the tax rates of the subject as compared to nearby properties.

In support of the arguments, the appellants submitted a grid analysis of three comparable properties along with applicable property record cards. The properties were said to be no further than 2 miles from the subject property. Neither the grid analysis nor the property record cards provided land area so that a comparison could be made from the appellants' evidence.

The three comparables were further described as one-story or two-story dwellings of brick or brick and frame exterior construction which were 13 or 18 years old. The comparable dwellings range in size from 1,774 to 3,224 square feet of living area and feature full unfinished basements, central air conditioning, fireplace(s), and two-car garages. The comparables have improvement assessments ranging from \$56,194 to \$79,592 or from \$24.69 to \$35.83 per square foot of living area. The subject's improvement assessment is \$66,414 or \$37.35 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$87,894 was disclosed. In support of the subject's assessment, the board of review submitted a letter from the Homer Township Assessor along with a grid analysis of comparable properties. In the grid, the board presented descriptions and assessment information on four comparable properties located in the subject's subdivision and on the same street as the subject consisting of two-story frame and masonry dwellings that range in age from 9 to 11 years old. The dwellings range in size from 1,767 to 1,848 square feet of living area. Features include unfinished basements, central air conditioning, fireplace(s), and garages ranging in size from 429 to 473 square feet of building area. These properties have improvement assessments ranging from \$67,693 to \$70,983 or from \$37.80 to \$38.71 per square foot of living area.

In the letter the assessor also explained that land in the subject's subdivision was assessed on a site basis where each lot was assessed at \$20,000 and the 2006 township equalization factor of 1.0740 raised all of the parcels in the subject's subdivision to an assessed value of \$21,480 like the subject. The assessor further noted that the subject parcel is the largest lot in the subdivision due to its detention on the west side of the parcel, however, the buildable portion of the lot is identical to all other lots in the subdivision and has thus been similarly valued. Thus, the subject's land assessment was \$21,480 for a parcel of 36,451 square feet, identical to the four comparables in the grid of 10,525 square feet of land area, each of which had a land assessment of \$21,480.

In further response to the appellants' appeal, the township assessor noted that none of the appellants' comparables were from the subject's subdivision and furthermore, comparable #3 was a one-story dwelling as compared to the subject's two-story design making this an inappropriate comparable for more than just location. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 not warranted.

As an initial matter, the Property Tax Appeal Board is without jurisdiction to determine the tax rate or the amount of a tax bill. (86 Ill. Admin. Code Sec. 1910.10(f)). The jurisdiction of the Board is limited to determining the correct assessment of property on appeal (35 ILCS 200/16-180). Except in counties with more than 200,000 inhabitants which classify property, property is to be valued [assessed] at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)).

The appellants contend 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 appellants have not met this burden.

The parties submitted a total of seven comparables for the Board's consideration of their respective positions. The Board has given less weight to the appellants' suggested comparables due to differences in location, age, size and/or design from the subject property. The Board finds the comparables submitted by the board of review were 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 \$37.80 to \$38.71 per square foot of living area. The subject's improvement assessment of \$37.35 per square foot of living area is below 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.

As to the land inequity argument, the evidence is clear that all lots within the subject's subdivision have uniform assessments; even though the subject is significantly larger in land area than other lots within the subdivision, its land assessment is identical to that of the smaller lots. On this record, the Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not 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.