



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

APPELLANT: Allen & Kimberly Polowinczak
DOCKET NO.: 06-00348.001-R-1
PARCEL NO.: 21-14-30-303-007-0000

The parties of record before the Property Tax Appeal Board are Allen & Kimberly Polowinczak, 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: \$ 20,850
IMPR: \$ 95,074
TOTAL: \$115,924

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 60,500 square foot parcel improved with a three year-old, two-story style frame dwelling that contains 2,747 square feet of living area. Features of the home include central air conditioning, a fireplace, a 546 square foot garage and a partial unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal.

In support of the improvement inequity argument, the appellants submitted improvement data and photographs of the same four comparables used to support the land inequity contention. The comparables consist of three two-story frame, masonry, or frame and masonry dwellings and one, one and one-half-story masonry dwelling. The comparables range in age from 3 to 17 years and range in size from 2,421 to 3,255 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 528 to 880 square feet of

building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$77,836 to \$111,337 or from \$25.41 to \$37.45 per square foot of living area. The appellants' evidence indicated the subject dwelling contains 2,620 square feet of living area. The subject has an improvement assessment of \$98,445 or \$35.84 per square foot of living area.

In support of the land inequity argument, the appellants submitted four land comparables, but failed to indicate the lot sizes of the comparables. Therefore the Board was unable to compare the comparables' assessments adequately to the subject. These properties were reported to have land assessments ranging from \$12,000 to \$20,850. The subject has a land assessment of \$20,850.

The appellants also submitted several documents that detail flooding problems associated with the subject lot. The appellants contend the subject has "unsuitable" soil, that approximately 35% of the subject lot is unusable because it floods occasionally, and consequently, their attempts to grow certain trees have failed.

In support of the overvaluation argument, the appellants submitted sales information on two of the comparables used to support the inequity argument. The Property Tax Appeal Board finds two comparables are insufficient evidence to support an overvaluation contention. Based on this evidence, the appellants requested a reduction in the subject's assessment.

During the hearing, the appellants testified 6 landscaping contractors have estimated costs ranging from \$18,500 to \$25,000 to erect cinder block retaining walls to assist in alleviating the water drainage problem. The appellants submitted no credible market data to indicate whether the cost to cure this problem corresponds to a loss in the subject's market value.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$119,295 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid analysis of three comparable properties located in the subject's subdivision. The board of review also submitted two exhibits relating to the subject's lot and water drainage problem. The board of review's grid and the subject's property record card indicate the subject contains 2,747 square feet of living area.

As to the improvement inequity argument, the board of review submitted data on the same three comparables used to support the subject's land assessment. The comparables consist of part two-story and part one-story frame dwellings that are one or three years old and range in size from 2,408 to 2,996 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 668 to 885 square feet of building area and full or partial unfinished basements. Two

comparables have a fireplace. These properties have improvement assessments ranging from \$86,404 to \$103,687 or from \$32.27 to \$35.88 per square foot of living area.

Regarding the land inequity argument, the board of review's evidence also failed to disclose lot sizes, but the comparables had land assessments ranging from \$20,850 to \$22,200.

The assessor's letter explained that the appellants' claim that the geologist they consulted termed the subject's soil as "unsuitable", but this term "refers to a classification of soil type (Ashkum) found in many parts of Will County. Unsuitable has nothing to do with the value of land." In Exhibit 2, the assessor notes "this land is usable and a shallow septic field should be installed along with a curtain drain" that might alleviate the lot's water drainage problem. The assessor's letter concluded by stating land assessments are not revised "unless the land use and survey determine that the land is unbuildable." Since documentation to support a claim that the lot is unbuildable was not submitted by the appellants, the assessor made no changes to the subject's land assessment. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Monee Township Assessor Nanci Barfoot as a witness. The assessor testified the parcel identification numbers (PIN's) submitted for the appellants' comparables do not match the properties' locations, so she researched the PIN's. She discovered some errors in the comparables' descriptions. She also testified two of the appellants' comparables were outside of the subject's neighborhood. The appellants' comparable three is located in an inferior subdivision and comparable four is located in a subdivision that is comparable to the subject's subdivision. The witness also testified she visited the subject on several occasions but never observed any standing water.

After hearing the testimony 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 appellants 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 appellants have overcome this burden.

The Board finds the parties submitted seven improvement comparables for its consideration. The Board gave less weight to

the appellants' comparables two and four because they were nine and nineteen years older than the subject and comparable four also differed in design when compared to the subject. The Board finds the appellants' comparables one and three and the board of review's comparables were similar to the subject in terms of design, size, age and most features and had improvement assessments ranging from \$25.41 to \$35.88 per square foot of living area. The subject's improvement assessment of \$35.84 per square foot of living area falls within this range. However, the Board finds that of the most representative comparables in the record, only one has an improvement assessment higher than the subject - the board of review's comparable one, at \$35.88 per square foot. This comparable is two years newer than the subject, has a larger garage and a larger porch. The Property Tax Appeal Board finds a reduction in the subject's improvement assessment is warranted to account for this comparable's superior age and features when compared to the subject.

As to the land inequity contention, the Board finds the appellants failed to submit lot sizes for their comparables, as did the board of review. Without lot size information, the Board was unable to adequately determine if the subject's land assessment was inequitable. However, the Board notes all the comparables in the record had land assessments ranging from \$18,000 to \$22,200. The subject's land assessment of \$20,850 falls within this range and is identical to the appellants' comparable three and the board of review's comparable three. The Board further finds the appellants submitted no credible evidence to demonstrate the subject's market value had been affected by any water drainage problem. Therefore, the Board finds the subject's land assessment is correct and no reduction is warranted.

In summary, the Property Tax Appeal Board finds the appellants have met their burden of proving the subject's improvement assessment is excessive and a reduction in the subject's improvement assessment is warranted. However, the Board finds the appellants have failed to meet their burden of proving the subject's land assessment is incorrect and no reduction is warranted on this basis.

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.



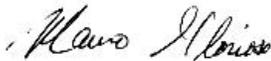
Chairman



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.