



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

APPELLANT: Timothy B. Morgan
DOCKET NO.: 06-00353.001-R-1
PARCEL NO.: 19-09-18-301-031-0000

The parties of record before the Property Tax Appeal Board are Timothy B. Morgan, the appellant; 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: \$81,718
IMPR.: \$142,449
TOTAL: \$224,167

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 44,933 square foot parcel improved with an 8 year-old, two-story style brick dwelling that contains 4,659 square feet of building area.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted a map of the subject's subdivision along with property record cards for 89 of these properties, including the subject. The property record cards did not disclose the lot sizes of the comparables. The map and the property record cards depicted the comparables as having land assessments ranging from \$18,150 to \$94,450, while the subject has a land assessment of \$81,718.

The appellant's letter stated that he and a neighbor purchased lot 91 which was between their properties. The parcel was subdivided and consolidated with each homeowner's parcel and each

party contributed \$87,500 to the purchase. The appellant claimed the subject's 2006 land assessment increased from \$40,000 to \$81,718, an amount he considers excessive based on land assessments of other properties in the subdivision. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$65,000.

During the hearing, the appellant testified the subdivision contains five lots that are larger than the subject and that a neighbor's land assessment was reduced to \$69,000. The appellant submitted no documentation to support this contention. The appellant further testified the subject lot contains approximately .878 acre, or about 38,246 square feet, after consolidation with the intervening lot. Finally, the appellant testified most of the board of review's comparables are smaller lots than the subject.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$224,167 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 16 comparable properties located in the subject's subdivision. The comparables range in size from 22,192 to 46,801 square feet of land area. These properties have land assessments ranging from \$38,149 to \$94,450 or from \$1.69 to \$2.76 per square foot of land area. The assessor's grid depicts the subject's lot size after consolidation of half the adjoining lot at 44,933 square feet of land area, with a corresponding assessment of \$1.82 per square foot. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Frankfort Township Deputy Assessor Kevin Burns to testify. Burns testified land assessments in the subject's subdivision are determined on a square foot basis, but that adjustments are made for shape, corner location, slope and other factors. The witness testified the appellant submitted no plat of survey or evidence indicating the lot sizes of the board of review's comparables are wrong.

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. The appellant's argument was 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 appellant has not overcome this burden.

The Board finds the parties submitted comparables for its consideration. The Board gave less weight to the 89 comparables submitted by the appellant because no lot sizes were submitted, making it difficult to compute land assessments on a square foot basis, which is the method used to assess land in the subject's subdivision. The Board gave less weight to 14 of the board of review's comparables because they were approximately half the size of the subject. The Board finds the board of review's comparables #1 and #4, containing 46,801 and 32,708 square feet, respectively, were most similar in size when compared to the subject and had land assessments of \$1.84 and \$2.02 per square foot of land area. The subject's land assessment of \$1.82 per square foot is support by these most representative comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence and the subject's assessment as determined 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.