

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Furmanek  
DOCKET NO.: 06-00382.001-R-1  
PARCEL NO.: 07-01-35-405-063-0000

The parties of record before the Property Tax Appeal Board are David Furmanek, the appellant, and the Will County Board of Review.

The subject property is improved with a 2-year-old, two-story single-family dwelling of frame exterior construction. The dwelling contains 4,203 square feet of living area and features a full, finished walkout basement, central air conditioning, one fireplace, and a three-car attached garage of 726 square feet of building area. The property is located in Plainfield, Wheatland Township, Will County, Illinois.

The appellant's appeal is based upon unequal treatment in the assessment process as to the improvement assessment. No dispute was raised regarding the subject's land assessment. This appeal for the assessment as of January 1, 2006 notes the subject property was purchased in October 2005 for \$785,000.

With respect to the subject's dwelling size, appellant described the subject dwelling as consisting of 4,020 square feet of living area. No specific evidence to establish this contention was filed.

In support of the inequity argument, appellant completed a grid analysis with three suggested comparable properties located within two and one-half blocks of the subject property. Included in the documentation were black and white photographs of the subject and comparables along with a location map, brief, and property record card data for the comparables. The comparables were described as one or two-story frame or masonry dwellings that range in age from 3 to 7 years old. Each comparable is described as having a full, finished basement, central air conditioning, one fireplace, and a garage ranging in size from 399 to 1,100 square feet of building area. One comparable additionally features a new deck and patio. The comparables range in size from 2,645 to 4,200 square feet of living area and

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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:	\$	5,381
IMPR.:	\$	213,610
TOTAL:	\$	218,991

Subject only to the State multiplier as applicable.

have improvement assessments ranging from \$139,773 to \$159,072 or from \$37.87 to \$52.84 per square foot of living area. The subject's improvement assessment is \$213,610 or \$50.82 per square foot of living area.

In a written brief, the appellant noted several factors affecting the subject property which would justify an assessment less than the suggested comparables. Namely, appellant asserts the subject is across the street from an active quarry which conducts blasting several times a week, an active gun/shooting club and range is located just down the street from the subject, Interstate 55 with its related noise is visible from the subject, and the subject is located on a very busy street with attendant noise and traffic. Based on all of the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$150,000 or \$35.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$218,991 was disclosed. Based on this assessment, the property has an estimated fair market value of \$657,039 based on the Kane County three-year median level of assessments of 33.33% as determined by the Illinois Department of Revenue. In support of the assessment, the board of review presented a letter from the Wheatland Township Assessor along with the property record card for the subject, a PTAX-203 Real Estate Transfer Declaration regarding the subject's October 2005 purchase price for \$785,000, and a grid analysis of three suggested comparable properties along with the respective property record cards for the comparables. As to the dwelling size, copies of the subject's property record card were submitted by the board of review reflecting 4,203 square feet of living area.

In a letter, the township assessor notes that the current land assessment of the subject property continues for 2006 to carry "developer's relief" instead of being brought to full value now that the appellant purchased the lot and dwelling from the builder in October 2005 for \$785,000. As a consequence of the purchase, the improvement, however, was brought to a full assessment for 2006, but the land has not been brought to full value.

In a grid analysis, the board of review presented descriptions and assessment information on three comparable properties located on the same street as the subject property. The comparables consist of two-story frame dwellings that were each 2 years old. Features included full basements, central air conditioning, one or two fireplaces, and garages ranging in size from 762 to 826 square feet of building area. The dwellings range in size from 3,851 to 4,243 square feet of living area and have improvement assessments ranging from \$200,722 to \$229,023 or from \$51.13 to \$53.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

As written rebuttal, the appellant raised several points in response to the evidence submitted by the board of review. First, appellant referenced the cover letter from the Will County Supervisor of Assessments which indicated the data in support of the assessment was presented by the "Homer" Township Assessor. Since the subject property is located in Wheatland Township, the appellant moved to strike all of the board of review's evidence since the Homer Township Assessor had no standing to present evidence in this matter.

Second, appellant questioned a statement in the township assessor's letter asserting that the subject property's current assessment results in a market value of \$466,143. However, having been submitted as the estimated market value by the township assessor and having been forwarded to the Property Tax Appeal Board by the Supervisor of Assessments, appellant contends that he is willing to agree to a fair market value of the subject property of \$466,143.

Third, appellant addressed the comparables presented by the board of review as differing from the subject in that they were each custom built for the owners with numerous custom upgrades not found in the subject property whereas the subject was on the market for a year before being purchased. These properties are also described as located four blocks away where the streets are quiet or on the opposite side of the development from the subject. Lastly, appellant contended the board of review's comparables presented 2005 assessments rather than 2006, but he provided no documentation or data to show this purported error.

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.

The initial issue concerns the subject's dwelling size. Without evidence to the contrary, the dwelling size set forth in the property record card is deemed to be correct for purposes of the instant analysis.

As to the evidentiary submission by the Will County Board of Review, a review of the entire documentation reveals that the Supervisor of Assessments made an apparent error in the cover letter when making reference to submissions by the Homer Township Assessor. The actual township's letter included with the evidence was from the Wheatland Township Assessor. Therefore, viewing the cover letter as a mere misstatement of who prepared the data, the Property Tax Appeal Board denies the appellant's request to strike all of the board of review's evidence as having been submitted by an individual without standing in this matter.

The statement of an estimated fair market value of the subject property of \$466,143 also appears to be an error by the township assessor. Analysis of the filings reveals that the appellant's requested total assessment in his appeal petition of \$155,381

approximately equates to an estimated fair market value of \$466,143. Meanwhile, the subject's total assessment of \$218,991 reflects an estimated fair market value of \$657,433 using the 2006 three-year median level of assessments of 33.31% for Will County as determined by the Illinois Department of Revenue. Where the "Board of Review Notes on Appeal" and other documentation correctly reflect the current assessment of the subject property, the erroneous statement in one cover letter will not be deemed to be a stipulation to the appellant's assessment request.

Before reaching the merits of this claim, it is noteworthy that if the appellant had established through evidence that the board of review's comparable data reflected 2005 assessment values, the board of review's evidence would have been severely negatively impacted. The record from the board of review, however, includes the property record cards with assessment data for 2005 for these comparables and the assessment values for each of the three comparables set forth in the grid analysis is greater than stated on those respective property record cards. Therefore, factually, other than an error in the subject's assessment on the grid, there is no basis upon which to accept the appellant's assertion that the remainder of the grid analysis of the board of review is based upon 2005 assessment data.

Appellant contends 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 appellant has not met this burden.

The parties submitted a total of six comparable properties for the Board's consideration. Appellant's comparables 2 and 3 as one-story masonry structures differ significantly from the subject's two-story frame design and are also significantly smaller in living area square footage than the subject. As such, these comparables have been afforded less weight in the Board's analysis. The remaining comparables submitted by the parties were similar to the subject in size, design, exterior construction, location and 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 \$159,072 to \$ 229,023 or from \$37.87 to \$53.98 per square foot of living area. The subject's improvement assessment of \$213,610 or \$50.82 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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 taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

Turning now to the appellant's ancillary argument regarding the perceived lack of uniformity regarding the subject's assessment in light of the subject's location near a quarry, a shooting range, Interstate 55 and its location on a busy street, the appellant contends the subject may be more difficult to sell in comparison to other similar properties in other parts of the area with quiet streets and therefore the subject property is less valuable than the comparables cited. The Property Tax Appeal Board has given these arguments little merit because the appellant failed to present any substantive evidence indicating the subject's assessment was inequitable or incorrect. Moreover, the appellant did not make a market value claim in this proceeding. More importantly, it is undisputed on this record that the appellant purchased the subject property a mere three months prior to the assessment date of January 1, 2006 for \$785,000.

The Illinois Supreme Court defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc, 45 Ill. 2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

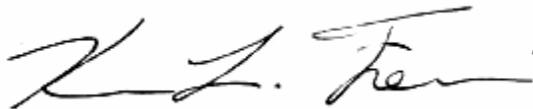
Besides his theory that location makes a difference in the marketplace, the Board finds appellant provided no information to support what that lower value should be based on this argument; a mere theory and claim of reduced value by the appellant without more is insufficient evidence of an impact on market value.

In summary, the Board finds appellant failed to present any substantive evidence indicating the subject's market value is impacted by its location. The Property Tax Appeal Board recognizes the appellant's premise that the subject's value may be affected due to the aforementioned factors, however, without any credible market evidence showing the subject's assessment was inequitable or not reflective of fair market value, the appellant has failed to show the subject's property assessment was incorrect.

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: August 29, 2008



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.