

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gerald & Marilyn Crockett
DOCKET NO.: 06-00393.001-R-1
PARCEL NO.: 21-14-13-113-068-0000

The parties of record before the Property Tax Appeal Board are Gerald & Marilyn Crockett, the appellants, and the Will County Board of Review.

The subject property consists of 1.33-acre parcel improved with a 14 year-old, one-story style frame dwelling that contains 2,727 square feet of living area. Features of the home include central air conditioning, a fireplace, a 787 square foot attached garage, a partial unfinished basement and a 1,350 square foot pole barn.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellants submitted information on three comparables that are located from less than one mile to seven miles from the subject. The comparables were reported to contain one acre of land area and had land assessments of \$11,665 or \$15,950. The subject has a land assessment of \$11,666 or \$8,771 per acre.

In support of the improvement inequity argument, the appellants submitted improvement information on the same three comparables used to support the land inequity contention. The comparables consist of ranch-style homes of frame, brick, or brick and frame exterior construction that range in age from 12 to 18 years and range in size from 2,336 to 2,536 square feet of living area. The comparables have central air conditioning, a fireplace, full unfinished basements and garages that contain from 580 to 846 square feet of building area. Comparable 1 has a 960 square foot pole barn. These properties have improvement assessments ranging from \$73,633 to \$84,050 or from \$30.08 to \$35.98 per square foot of living area. The subject has an improvement assessment of \$95,000 or \$34.84 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

(Continued on Next Page)

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:	\$	11,666
IMPR.:	\$	95,000
TOTAL:	\$	106,666

Subject only to the State multiplier as applicable.

During the hearing, the appellants testified that while the subject is in a rural setting, it is within the corporate limits of town of University Park and lower quality properties in that community have a deleterious effect on the subject's market value. The appellants submitted no market evidence to support this contention or to demonstrate the subject's assessment does not reflect its market value.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$106,666 was disclosed. In support of the subject's land assessment, the board of review submitted property record cards and a grid analysis of six comparable properties located in unincorporated areas less than one mile from the subject. The comparable parcels range in size from 1.0 to 6 acres and have land assessments ranging from \$11,665 to \$35,996 or from \$5,999 to \$11,665 per acre.

In support of the subject's improvement assessment, the board of review submitted improvement information on the same six comparables used to support the subject's land assessment. The comparables consist of one-story style frame or masonry dwellings that range in age from 12 to 16 years and range in size from 2,396 to 2,739 square feet of living area. Features of the comparables include central air conditioning, a fireplace, full unfinished basements and garages that contain from 616 to 1,659 square feet of building area. Five comparables have pole buildings that contain from 1,200 to 2,408 square feet of building area. These properties have improvement assessments ranging from \$79,977 to \$99,446 or from \$32.08 to \$40.49 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 appellants' 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 appellants have not overcome this burden.

The Board finds the parties submitted nine comparables for its consideration. Regarding the land inequity argument, the Board finds the appellants' comparable 1 and the board of review's comparables 1, 3 and 5 were located less than one mile from the subject, range in size from 1.0 to 1.89 acres and had land assessments of \$11,665 or from \$6,172 to \$11,665 per acre. The

subject's land assessment of \$11,666 or \$8,771 per acre falls within this range. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

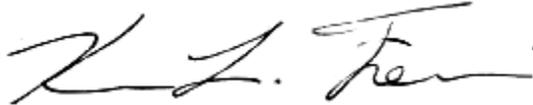
As to the improvement inequity contention, the Board finds the appellants' comparables and the board of review's comparable 3 were similar to the subject in terms of design, exterior construction, age, size and features. These most representative comparables had improvement assessments ranging from \$30.08 to \$36.31 per square foot of living area. The subject's improvement assessment of \$34.84 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's improvement assessment.

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 Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence regarding either the subject's land or improvement assessments 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.

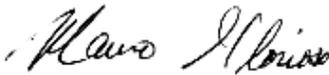
Chairman



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: April 24, 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.