



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

APPELLANT: Louis & Linda Dizanni
DOCKET NO.: 06-00400.001-R-1
PARCEL NO.: 21-14-28-177-004-0000

The parties of record before the Property Tax Appeal Board are Louis & Linda Dizanni, 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: \$20,500
IMPR: \$111,173
TOTAL: \$131,673**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 1.5-acres has been improved with a one-story dwelling of masonry construction containing 2,852 square feet of living area. The dwelling was built in 1994 and features a full, unfinished walkout-style basement, central air conditioning, a fireplace, and a two-car garage of 546 square feet of building area. The property is located in Monee, Monee Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to the improvement assessment; no dispute was raised with the land assessment. In a letter, the appellants contended that after steady percentage annual assessment increases since 1996 in the 2% to 8% range, the 2006 assessment change for the subject property presented a 79% increase.

In further support of the inequity argument, the appellants submitted information in a grid analysis on three comparable properties described as being located within the subject's subdivision and consisting of one-story masonry dwellings that were built in 1992 or 1994. The comparable dwellings range in size from 2,961 to 3,737 square feet of living area. Features include full unfinished basements, one of which is a "lookout"

style, central air conditioning, a fireplace, and a two-car or three-car garage ranging in size from 550 to 750 square feet of building area. Each comparable also has a deck, one with a gazebo, and one comparable also has a 1,680 square foot pole barn. The comparables have improvement assessments ranging from \$75,382 to \$89,707 or from \$24.01 to \$28.53 per square foot of living area. The subject's improvement assessment is \$111,173 or \$38.98 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$74,152 or \$26.00 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 \$131,673 was disclosed. In support of the subject's assessment, the board of review submitted a letter from the Monee Township Assessor along with a grid analysis of three comparable properties. The assessor reported in the letter that there are only eight homes in the township which are one-story masonry dwellings with walkout basements (Exhibit 1).

In the grid analysis, the board of review presented descriptions and assessment information on three comparable properties located in the subject's neighborhood and consisting of one-story masonry dwellings that were built in 1996 or 2001. The dwellings range in size from 2,520 to 2,873 square feet of living area. Features include basements, one of which is a partial walkout-style with 1,080 square feet of finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 696 to 1,067 square feet of building area. These properties have improvement assessments ranging from \$97,356 to \$112,436 or from \$38.63 to \$39.87 per square foot of living area.

In response to the appellants' evidence, the assessor noted that the subject features a superior style walkout basement as compared to the comparables appellants presented. The assessor also disputed the appellant's assessment reduction request with a "hypothetical" comparison grid if the appellants' assessment were reduced to \$26.00 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants reiterated the dramatic percentage increase in the subject property's 2006 assessment and contended that the board of review's three suggested comparables were also "over-valued" like the subject.

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 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.

As one issue, the appellants sought to demonstrate the subject's assessment was inequitable because of the percentage increases in its assessment from 2005 to 2006. The Property Tax Appeal Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

As to assessment equity, the parties presented a total of six comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #1 due to its substantially larger living area square footage than the subject. The Board finds the remaining five comparables submitted by both parties 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 \$24.16 to \$39.87 per square foot of living area. The subject's improvement assessment of \$38.98 per square foot of living area is within the range established by these most similar comparables on this record. Moreover, given the subject dwelling's superior full unfinished walkout basement feature and its larger living area square footage, its per-square-foot improvement assessment is supported by board of review comparable #3 which is newer, smaller and has only a partial walkout basement although it is finished, but this comparable has a similar per-square-foot improvement assessment to the subject. 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.

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 appellants 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 appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, 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.

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

Mark Morris

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: February 23, 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.