



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

APPELLANT: David & Karen Fitzpatrick
DOCKET NO.: 06-00403.001-R-1
PARCEL NO.: 19-09-35-211-007-0000

The parties of record before the Property Tax Appeal Board are David & Karen Fitzpatrick, the appellant(s); 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: \$33,582
IMPR: \$119,437
TOTAL: \$153,019

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 15,951 square foot parcel improved with a two year-old, two-story style brick and frame dwelling that contains 3,586 square feet of living area. Features of the home include central air conditioning, a fireplace, a 1,037 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 improvement assessments as the basis of the appeal. In support of the land inequity argument, the appellants submitted data on three comparable properties located in the subject's neighborhood. The comparables range in size from 15,107 to 22,399 square feet of land area and have land assessments ranging from \$33,768 to \$34,285 or from \$1.51 to \$2.27 per square foot of land area. The subject has a land assessment of \$33,582 or \$2.11 per square foot.

In support of the improvement inequity argument, the appellants submitted data on five comparables located in the subject's neighborhood. The comparables consist of two-story style brick and frame dwellings that range in age from one to four years and range in size from 3,028 to 3,740 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 652 to 821 square feet of building area and full unfinished basements. Four comparables have a fireplace. These properties have improvement assessments ranging from \$94,874 to \$111,668 or from \$29.37 to \$33.52 per square foot of living area. The subject has an improvement assessment of \$119,437 or \$33.31 per square foot of living area, based on 3,586 square feet of living area. The appellants' grid indicated the subject dwelling contains 3,546 square feet of living area, but they submitted no evidence to document this assertion. The appellants did, however, submit the subject's property record card which indicates the subject contains 3,586 square feet. The appellants' evidence indicated the subject sold in December 2003 for \$426,000. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$153,019 was disclosed. In support of the subject's land assessment, the board of review submitted property record cards information on eight comparable properties located in the subject's subdivision. The comparable lots range in size from 14,999 to 18,499 square feet and have land assessments ranging from \$31,385 to \$40,363 or from \$1.96 to \$2.48 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted a grid analysis of the same eight comparables used to support the subject's land assessment. The comparables consist of two-story style brick and frame dwellings that range in age from one to four years and range in size from 3,052 to 3,754 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 639 to 832 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$111,668 to \$146,394 or from \$32.78 to \$42.22 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 first finds the appellants' grid indicated the subject dwelling contains 3,546 square feet of living area, but the subject's property record card indicated it contains 3,586 square feet. The Board finds the best evidence of the subject dwelling's size is its property record card. Therefore, the Property Tax Appeal Board finds the subject contains 3,586 square feet and its improvement assessment is thus \$33.31 per square foot of living area. The Board finds the parties submitted thirteen comparables for its consideration. All the comparables were similar to the subject in terms of design, exterior construction, size, age and location. These properties had improvement assessments ranging from \$94,874 to \$146,394 or from \$29.30 to \$42.22 per square foot of living area. The subject's improvement assessment of \$119,437 or \$33.31 per square foot of living area falls within this range.

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 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.



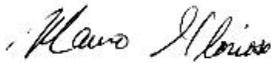
Chairman



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: 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.