

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Laura Potter
DOCKET NO.: 06-00411.001-R-1
PARCEL NO.: 19-09-35-206-017-0000

The parties of record before the Property Tax Appeal Board are Laura Potter, the appellant; and the Will County Board of Review.

The subject property consists of a 15,063 square foot parcel improved with a two year-old, part one-story and part two-story style brick and frame dwelling that contains 3,300 square feet of living area. Features of the home include central air conditioning, a fireplace, a 774 square foot garage and a full unfinished basement. The subject is located in the City of Frankfort, Frankfort Township, Will County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellant submitted information on four comparable properties located one to two blocks from the subject. The comparable lots range in size from 14,888 to 24,215 square feet and have land assessments ranging from \$32,822 to \$33,772 or from \$1.39 to \$2.20 per square foot of land area. The subject has a land assessment of \$31,698 or \$2.10 per square foot.

In support of the improvement inequity argument, the appellant submitted data on the same four comparables used to support the land inequity contention. The comparables range in age from two to four years and range in size from 3,270 to 4,130 square feet of living area. Features of the comparables include central air conditioning, a fireplace and garages that contain from 738 to 1,051 square feet of building area. Three comparables have full unfinished basements, while one comparable has no basement. These properties have improvement assessments ranging from \$85,098 to \$137,295 or from \$21.79 to \$33.25 per square foot of living area. The subject has an improvement assessment of \$136,902 or \$41.49 per square foot.

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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:	\$	31,698
IMPR.:	\$	136,902
TOTAL:	\$	168,600

Subject only to the State multiplier as applicable.

In support of the overvaluation argument, the appellant submitted sales information on three of the four comparables used to support the inequity argument. The comparables sold in 2002 or 2004 for prices ranging from \$296,215 to \$346,000 or from \$75.83 to \$105.81 per square foot of living area including land. The appellant indicated the subject sold in October 2004 for \$446,000. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$31,603 and its improvement assessment be reduced to \$109,725 or \$33.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$168,600 was disclosed. The subject has an estimated market value of \$506,154 or \$153.38 per square foot of living area including land, as reflected by its assessment and Will County's 2006 three-year median level of assessments of 33.31%.

In support of the subject's land assessment, the board of review submitted property record cards, a subdivision map and data on eight comparable properties located in the subject's subdivision within three blocks of the subject. The comparable lots range in size from 14,986 to 18,499 square feet and have land assessments ranging from \$31,019 to \$40,363 or from \$1.88 to \$2.27 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted improvement data on the same comparable properties used to support the subject's land assessment. The comparables consist of two-story, or part one-story and part two-story brick and frame dwellings that range in age from one to three years and range in size from 2,713 to 3,503 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 647 to 832 square feet of building area and full basements, two of which have finished areas. These properties have improvement assessments ranging from \$117,219 to \$147,874 or from \$39.81 to \$45.92 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

The board of review submitted no comparable sales information or other market evidence in support of the subject's estimated market value as reflected by its assessment.

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 first 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.

Regarding the land inequity contention, the Board finds the parties submitted twelve comparables located in the subject's subdivision. The Board gave less weight to the appellant's comparable 1 because it was significantly larger in land area when compared to the subject. The Board finds eleven comparables were similar to the subject in lot size and had land assessments ranging from \$1.93 to \$2.27 per square foot of land area. The subject's land assessment of \$2.10 per square foot 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 gave less weight to the appellant's comparable 1 because it had no basement, dissimilar to the subject's full basement. The Board gave less weight to the appellant's comparable 4 and the board of review's comparable 4 because they differed significantly in size when compared to the subject. The Board finds nine comparables submitted by both parties were similar to the subject in terms of design, exterior construction, size, age, features and location and had improvement assessments ranging from \$28.89 to \$45.92 per square foot of living area. The subject's improvement assessment of \$41.49 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.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted sales information on three comparables, while the board of review failed to submit any comparable sales or other market information in support of the subject's estimated market value as reflected by its assessment. The Board gave less weight to the appellant's comparables 1 and 2 because they sold in 2002, too long before the subject's January 1, 2006 assessment date to be reliable indicators of the subject's market value. The appellant's remaining comparable sold in 2004 for \$345,000. Notwithstanding the board of review's failure to submit market evidence in support of the subject's estimated market value as reflected by its assessment, the Board finds this one comparable sold for \$101,000 less than the subject and further, that one comparable is insufficient evidence to prove overvaluation.

In conclusion, the Property Tax Appeal Board finds the appellant failed to prove unequal treatment in the assessment process regarding either the subject's land or improvement assessments by clear and convincing evidence, or overvaluation by a preponderance of the evidence and 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.



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: October 31, 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.