FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Javier & Ana Maria Alipio
DOCKET NO.: 06-00446.001-R-1
PARCEL NO.: 19-09-32-101-007-0000

The parties of record before the Property Tax Appeal Board are Javier & Ana Maria Alipio, 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:	$33,827
IMPR.:	$96,092
TOTAL:	$129,919

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of wood and masonry construction containing 3,307 square feet of living area. The dwelling is 1 year old.[1] Features of the home include a partial, unfinished basement, central air conditioning, a fireplace, and an attached three-car garage of 761 square feet of building area. The property is located in Frankfort, Frankfort Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process challenging both the land and improvement assessments of the subject property. In the appeal form, the appellants also reported that the subject property was purchased in July 2005, a mere five months prior to the assessment date of January 1, 2006, for a price of $360,000 or $108.86 per square foot of living area including land.

In support of the inequity argument, the appellants submitted information in a grid analysis on three comparable properties located in close proximity and the same model as the subject;

[1] While appellants reported the subject was 4 years old, the property record card indicates the dwelling was constructed in 2005. The Board finds the best evidence of the dwelling's age is found on the property record card.

appellants included color photographs of the subject and comparables along with additional notations. With the photos, the appellants reported the subject dwelling does not feature hardwood floors and has cheap carpeting and simple door finishes; the subject backs up to an empty lot which is intended to be developed for a business. Appellants contend comparable #1 has a lower total assessment although this smaller parcel backs up to a lake. The other two comparables also have lower total assessments.

In the grid, the comparables are described as two-story wood and masonry dwellings that were 3 or 4 years old. The comparable dwellings range in size from 2,955 to 3,388 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace, and a garage ranging in size from 736 to 743 square feet of building area. The comparables have improvement assessments ranging from $85,926 to $86,396 or from $25.49 to $29.08 per square foot of living area. The subject's improvement assessment is $96,092 or $29.06 per square foot of living area.

These same three comparables were said to have parcels ranging in size from 0.3444 to 0.5109-acre (15,002 to 22,255 square feet of land area) with land assessments ranging from $30,491 to $38,372 or either $1.72 or $2.03 per square foot of land area. The subject parcel of 0.4390-acre (19,123 square feet of land area) has a land assessment of $33,827 or $1.77 per square foot of land area.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $85,926 or $25.98 per square foot of living area and a reduction in the subject's land assessment to $30,491 or $1.59 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $129,919 was disclosed. In support of the subject's assessment, the board of review presented a letter from the Frankfort Township Assessor along with a grid analysis of four comparable properties, property record cards and a parcel map depicting the location of the subject and the comparables; the comparable properties were located in close proximity to the subject and in the subject's subdivision.

As set forth in the grid, the four comparables consist of two-story wood and masonry dwellings that were built in 2003 or 2004. The dwellings range in size from 3,317 to 3,576 square feet of living area. From the property record cards, features include full basements. Each comparable has central air conditioning, a fireplace, and a three-car garage ranging in size from 715 to 814 square feet of building area. These properties have improvement assessments ranging from $101,442 to $110,815 or from $29.11 to $31.37 per square foot of living area.

The properties were also reported to consist of parcels ranging in size from 16,344 to 19,365 square feet of land area and to have land assessments ranging from $33,220 to $36,674 or from $1.89 to $2.03 per square foot of land area.

Based on the foregoing evidence, the board of review requested confirmation of the subject's 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments 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.

The parties submitted seven comparables for consideration by the Property Tax Appeal Board to support their respective positions. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from $25.49 to $31.37 per square foot of living area. The subject's improvement assessment of $29.06 per square foot of living area is within the range established by these similar comparables and was virtually identical to appellants' comparable #1 which has a superior full basement, but was 3 years older than the subject.

As to the land inequity argument, the appellants pointed out that their comparable #1 has a superior land feature by backing up to a lake and that property's land assessment was higher on a per-square-foot basis as compared to the subject. The seven comparable parcels were otherwise similar to the subject in size, but had land assessments ranging from $1.72 to $2.03 per square foot of land area; the subject parcel has a land assessment of $1.77 per square foot of land area which is at the lower end of the range and is further supported by appellants' comparable #3 which had slightly more land and a slightly lower per-square-foot land assessment. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land and improvement assessments are equitable and reductions in the subject's land and/or improvement assessments are 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.

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: February 23, 2010

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.