



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

APPELLANT: C. Anderson and John Miller
DOCKET NO.: 06-00493.001-R-1
PARCEL NO.: 06-03-03-201-016-0000

The parties of record before the Property Tax Appeal Board are C. Anderson and John Miller, the appellant, 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: \$54,425
IMPR.: \$78,263
TOTAL: \$132,688

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a split-level style dwelling of frame construction that contains approximately 1,932 square feet of living area.¹ The dwelling was constructed in 1976. Features include a walk-out basement, central air conditioning and two-car garage. The property is located in the Lake Subdivision, Plainfield, Plainfield Township, Will County.

The appellant, Clifford Anderson, appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity. The appellant submitted numerous written materials and photographs in support of his assessment complaint. In summary the appellant submitted information on seven comparables composed of 1-story, raised ranch, and a part one story and part two-story style dwellings constructed from 1960 to 1990. The dwellings ranged in size from 1,040 to 1,726 square feet of ground floor living area. The data provided by the appellant indicated these properties had improvement assessments ranging from \$29,052 to \$109,350 or from \$22.16 to \$85.23 per square foot of ground floor

¹ The subject's property record card depicts the dwelling as having a footprint of 756 square feet.

area. The subject has an improvement assessment of \$78,263 or \$40.51 per square foot of living area.

The appellant also submitted information regarding the value of the subject dwelling. A statement from Grange Insurance indicated the subject dwelling was insured for \$142,000. the appellant also presented a statement prepared by Daniel A. Lanoiz of Mainstreet Builders, Inc. that the cost to build the subject dwelling would be \$70.00 per square foot plus \$7.00 per square foot to finish the basement. Mr. Lanoiz was called as a witness and testified regarding the costs to build the subject dwelling.

The appellant also provided information on two comparable sales. One comparable located at 27 Lake Drive, Plainfield, was reported to have sold in June 2005 for a price of \$529,000. The appellant indicted this was the subject of a foreclosure. The property record card indicated this property was a part one-story and part two-story dwelling with 2,411 square feet of living area. The home was constructed in 1978 with features that included a partial basement, central air conditioning, a fireplace and a two-car attached garage. The unit price was \$219.41 per square foot of living area, land included. This property had an improvement assessment of \$84,041 or \$34.86 per square foot of living area. The second comparable was located at 4 Lake Drive, Plainfield and sold in June 2006 for a price of \$459,900. The property record card indicated this property was improved with a part one-story and part two-story dwelling that contained 1,864 square feet of living area that was constructed in 1977. This property had a crawl space foundation, central air conditioning, a fireplace and an attached garage with 1,052 square feet. This property had a unit sales price of \$246.24 per square foot of living area. This property had an improvement assessment of \$105,724 or \$56.72 per square foot of living area.

Under cross-examination, Lanoiz testified that his cost estimate of \$70.00 per square foot plus \$7.00 per square foot to finish the basement was not to build a duplicate of the subject dwelling but he could build a "spec" home for that amount. However, under re-direct examination he testified he could construct the subject dwelling for \$70.00 per square foot of living area.

The appellant also testified about the poor condition of the subject dwelling, the finish of the basement and provided photographs depicting the subject property.

Based on this evidence the appellant requested the subject's assessment be reduced to \$100,616.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$132,688 was disclosed. The subject's assessment reflects a market value of approximately \$398,343 or \$206.18 per square foot of living area, land included, using the 2006 three year median level of assessments for Will County of 33.31%.

To demonstrate the subject property was assessed correctly the board of review submitted a listing of sales in various subdivisions within the township. The subject property is located in the Lake Subdivision and the sales in that subdivision had prices ranging from \$459,000 to \$650,000 during a period from July 2003 to July 2006 with a median price of \$475,000. The three other identified subdivisions had median prices of \$289,900, \$214,250 and \$173,200, respectively. The board of review asserted this evidence indicates the subject's subdivision is superior to other subdivisions in the township.

To further demonstrate the subject was equitably assessed the board of review presented assessment information on five comparables located in the same subdivision as the subject property. The comparables were improved with either raised ranch or tri-level dwellings of frame construction that ranged in size from 1,888 to 2,904 square feet of living area. The comparable dwellings were constructed from 1975 to 1977. Each comparable had a walkout basement, central air conditioning, one or two fireplaces and a garage. These properties had total assessments that ranged from \$135,954 to \$163,775 and improvement assessments that ranged from \$81,529 to \$117,873 or from \$39.21 to \$54.46 per square foot of living area.

To demonstrate the subject's assessment was not excessive in relation to the property's market value the board of review provided information on 7 comparable sales located in the subject's subdivision.² The comparables were composed of one ranch style dwelling; two, 1.5-story dwellings; two, part 2 and part 1-story dwellings; a tri-level dwelling and a raised ranch style dwelling. These properties were constructed from 1977 to 1990 and ranged in size from 1,750 to approximately 3,875 square feet of living area. Each comparable had a basement, central air conditioning, one fireplace and a garage. The sales occurred from July 2003 to December 2005 for prices ranging from \$452,000 to \$650,000 or from \$143.61 to \$271.43 per square foot of living area. The board of review representative was of the opinion that comparable #3 was the best comparables but the price would need to be adjusted upward to account for the July 2003 sale date. The board of review's representative further asserted that the subject's assessment reflects a market value of approximately \$390,000, below the range of the sales, which reflects the deferred maintenance and condition of the subject property.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

² Board of review comparables 1 and 6 were also utilized by the appellants.

The appellant argued in part overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property 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). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

The Board finds the best evidence of market value in the record to be the sales data provided by the board of review. The sales consisted of dwellings located in the subject's subdivision that offered differing degrees of similarity to the subject property. The comparables were composed of a ranch style dwelling; two, 1.5-story dwellings; two, part 2 and part 1-story dwellings; a tri-level dwelling and a raised ranch style dwelling. These properties were constructed from 1977 to 1990 and ranged in size from 1,750 to approximately 3,875 square feet of living area. Each comparable had a basement, central air conditioning, one fireplace and a garage. The sales occurred from July 2003 to December 2005 for prices ranging from \$452,000 to \$650,000 or from \$143.61 to \$271.43 per square foot of living area. The subject's total assessment reflects a market value of approximately \$398,343 or \$206.18 per square foot of living area, land included, using the 2006 three year median level of assessments for Will County of 33.31%. The subject's overall market value as reflected by the assessment is below the range established by these sales. On a per square foot basis, the subject's assessment reflects a market value within the range established by the comparables. Based on this sales data, the Board finds the subject's assessment does not appear excessive in relation to its market value as reflected by actual sales in the subdivision.

The appellant argued in part that the subject's condition has a negative impact on the property's value. The Board finds, however, there was no appraisal valuing the subject in its current condition in this record submitted by the appellant with an opinion of market value less than that reflected by the assessment. Although the appellant presented testimony and provided photographs concerning the condition of the dwelling, this evidence did not establish the subject's assessment was excessive in relation to the property's market value.

The appellant also argued assessment inequity. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted on this basis.

The Board again finds the best evidence of assessment uniformity was presented by the Will County Board of Review. The board of review presented assessment information on five comparables located in the same subdivision as the subject property. The comparables were improved with either raised ranch or tri-level dwellings of frame construction that ranged in size from 1,888 to 2,904 square feet of living area. The comparable dwellings were constructed from 1975 to 1977. Each comparable had a walkout basement, central air conditioning, one or two fireplaces and a garage. These properties had total assessments that ranged from \$135,954 to \$163,775 and improvement assessments that ranged from \$81,529 to \$117,873 or from \$39.21 to \$54.46 per square foot of living area. The subject has a total assessment of \$132,688, below the range established by the comparables, and an improvement assessment of \$78,263 or \$40.51 per square foot of living area, which is below that of four of the five comparables in the record on a per square foot basis. The Board finds this evidence demonstrates the subject dwelling is being equitably assessed.

Based on this record the board finds no change in the subject's assessment is justified.

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

Mario M. Louie

Member

Shawn P. Lerbis

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 22, 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.