



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

APPELLANT: Roldan C. Manzana
DOCKET NO.: 07-00059.001-R-1
PARCEL NO.: 06-03-13-106-027-0000

The parties of record before the Property Tax Appeal Board are Roldan C. Manzana, 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: \$17,570
IMPR.: \$62,237
TOTAL: \$79,807**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 3-year old, part one-story and part two-story dwelling¹ of frame exterior construction containing 1,942 square feet of living area with a partial, unfinished basement. The dwelling also has central air conditioning, a fireplace, and an attached two-car garage of 462 square feet of building area. The property is located in Romeoville, Plainfield Township, Will County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant reported the subject property was purchased in July 2004 for \$221,777 or \$114.20 per square foot of living area, land included, and also submitted a grid analysis of four comparable sales along with a parcel map depicting the location of the subject and comparables and color photographs.

¹ The schematic of the subject on the property record card depicts a part one-story and part two-story dwelling despite the board of review's description of the subject as a "split level."

In the grid analysis, the properties were described as 2 or 3 year-old, part one-story and part two-story frame dwellings. The comparables contain either 1,942 or 1,960 square feet of living area and have partial 700 square foot unfinished basements, central air conditioning, and a garage of 462 square feet of building area. The sales occurred from August 2004 to August 2005 for prices ranging from \$227,629 to \$239,699 or from \$116.14 to \$119.72 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$76,969 or a market value of approximately \$230,907 or \$118.90 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$79,807 was disclosed. The subject's assessment reflects an estimated market value of \$238,943 or \$123.04 per square foot of living area, land included, using the 2007 three-year median level of assessments for Will County of 33.40%. In support of the subject's estimated market value, the board of review submitted a memorandum from Plainfield Township, a grid analysis of three sales comparables, transfer declarations and property record cards for both the board of review and appellant's comparables.

The memorandum argued that appellant's comparables reflected new construction sales; because these were no current or re-sales "they are not the best indicator of market value." Therefore, the board of review presented the one resale of the same model as the subject within the subdivision along with "two additional sales from a nearby comparable subdivision."

As set forth on the grid, one board of review comparable was located about two blocks from the subject and the other two were located about 1-mile from the subject. The three comparables consist of part one-story and part two-story frame dwellings² that were 3 or 9 years old. The dwellings contain either 1,942 or 1,957 square feet of living area. Features include a partial basement, central air conditioning, and a two-car garage. These comparables sold between April 2006 and March 2007 for prices ranging from \$244,900 to \$250,000 or from \$125.14 to \$128.73 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, the appellant questioned the comparability of properties from other subdivisions than the subject's subdivision. Appellant further questions how similar model dwellings, built by the same builder and located near one another can have varying assessments.

² While the grid describes these as "split level," the underlying property record cards display a schematic for a party one-story and part two-story dwelling.

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 appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board has given less weight to board of review comparables #2 and #3 due to their age of 9 years as compared to the subject at 3 years old and their location in a different subdivision. The Board finds the five comparables submitted by both parties were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between August 2004 and March 2007 for prices ranging from \$116.14 to \$128.73 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$238,943 or \$123.04 per square foot of living area, including land. Less weight has been placed on the appellant's sales data because the dates of sale are more distant in time to the assessment date of January 1, 2007; the most weight has been placed on the March 2007 sale submitted by the board of review. The subject's estimated market value appears justified in comparison to this most recent sale in that the properties are virtually identical, except the subject property has a fireplace not enjoyed by the comparable. In conclusion, the Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

As to appellant's question regarding the uniformity of assessments, 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).

Docket No: 07-00059.001-R-1

In conclusion, 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 on this record.

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 Morris

Member

Shawn R. 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: July 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.