



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

APPELLANT: Mark & Lori DeJulius  
DOCKET NO.: 07-00067.001-R-1  
PARCEL NO.: 19-09-30-406-018-0000

The parties of record before the Property Tax Appeal Board are Mark & Lori DeJulius, 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:** \$36,664  
**IMPR.:** \$88,161  
**TOTAL:** \$124,825

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story brick and frame dwelling containing 3,246 square feet of living area that was built in 2001. Features include a full unfinished basement, central air conditioning, a fireplace, and a 749 square foot garage. The subject dwelling is situated on a 15,834 square foot lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the inequity claim, the appellants submitted three suggested comparables located in close proximity along the subject's street. The appellants contend the comparables were built by the same builder using the same materials as the subject property. The comparables consist of two-story brick and frame dwellings that were built in 2000 or 2001. Features include full unfinished basements, central air conditioning, one fireplace, and garages that contain from 693 to 775 square feet. The dwellings range in size from 3,248 to 3,824 square feet of living area. The comparables have improvement assessments ranging from \$86,988 to \$91,576 or from \$23.95 to

\$27.16 per square foot of living area. The subject property has an improvement assessment of \$88,161 or \$27.16 per square foot of living area.

The comparable dwellings are situated on lots ranging in size from 14,505 to 17,010 square feet of land area and have land assessments ranging from \$28,413 to \$36,664 or from \$1.72 to \$2.16 per square foot of land area. The subject property has a land assessment of \$36,664 or \$2.31 per square foot of land area.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$124,825 was disclosed. In support of the subject's assessment, the board of review submitted a letter, property record cards and a limited assessment analysis of eight suggested comparables prepared by the township assessor. The comparables are located in close proximity within the subject's subdivision. They consist of two-story brick and frame dwellings that were built from 2000 to 2005. Features include central air conditioning, one fireplace, and garages that contain from 609 to 1,049 square feet. Their foundation or basement types were not disclosed. The dwellings range in size from 2,808 to 3,619 square feet of living area. The comparables have improvement assessments ranging from \$109,171 to \$125,340 or from \$32.81 to \$40.52 per square foot of living area.

The board of review also presented a land assessment analysis of seven additional comparables located in close proximity within the subject's subdivision. The residential lots range in size from 15,225 to 17,470 square feet of land area and have land assessments ranging from \$33,913 to \$40,904 or from \$2.21 to \$2.59 per square foot of land area. The subject property has a land assessment of \$36,664 or \$2.32 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In rebuttal, the appellants argued by looking at the photographs of the comparables utilized by the board of review that none of the homes are similar to the subject with the exception that they are located in the same subdivision. The appellants argued the comparable were constructed by different builders and are newer than the subject. The appellants argued their comparables are the same basic homes that were built by the same builder within a year of each other.

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 no reduction in the subject's land and improvement assessments are warranted.

The appellants argued the subject property was inequitably assessed. 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 evidence, the Board finds the appellants have not overcome this burden of proof.

The Property Tax Appeal Board finds this record has land assessment information for 11 suggested comparables that were similar in location and size when compared to the subject. The comparables contain from 14,505 to 17,470 square feet of land area with land assessments ranging from \$28,413 to \$41,019 or from \$1.72 to \$2.59 per square foot of land area. The subject property, which contains 15,834 square feet of land area, has a land assessment of \$36,664 or \$2.31 per square foot of land area. The Board finds the subject property's land assessment falls within the range established by the similar land comparables contained in this record. Thus, no reduction in the subject's land assessment is warranted.

With respect to the subject's improvement assessment, the Board finds the parties submitted 11 suggested assessment comparables for consideration. The Board gave less weight to comparable 3 submitted by appellants and comparables 5, 6 and 7 submitted by the board of review due to their smaller or larger dwelling sizes when compared to the subject. The Property Tax Appeal Board further finds the remaining seven comparables are most similar to the subject in location, design, age, size and features. The Board finds three comparables that were submitted by the board of review are slightly newer in age and are located in varying areas of the subject's subdivision, whereas the two most similar comparables submitted by the appellants are similar in age as the subject and are located in close proximity along the subject's street. These most similar comparables have improvement assessments ranging from \$86,998 to \$125,340 or from \$25.48 to \$39.45 per square foot of living area. The subject property has an improvement assessment of \$88,161 or \$27.16 per square foot of living area, which falls at the lower end of the range established by the most similar comparables in this record. The Board finds the subject's improvement assessment is higher than one of the two most similar comparables located along the subject's street, but is lower than the properties located in other areas of the subdivision that are slightly newer in age than the subject. After considering adjustments to the comparables for the aforementioned differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is justified and no reduction is 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 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. 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.

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: June 18, 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.