



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

APPELLANT: Thomas Orlando
DOCKET NO.: 07-00118.001-R-1
PARCEL NO.: 05-06-02-101-010-0000

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

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$12,908
IMPR.: \$48,972
TOTAL: \$61,880

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 17,160 square foot parcel improved with a 33 year-old, one-story style frame dwelling that contains 1,484 square feet of living area. Features of the home include central air conditioning, a fireplace, a 704 square foot garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. The appellant did not contest the subject's land assessment. In support of the improvement inequity contention, the appellant submitted photographs and a grid analysis of three comparable properties located one to four blocks from the subject. The comparables consist of 30 year-old, one-story style frame dwellings that contain 1,484 square feet of living area. Features of the comparables include central air conditioning and garages that contain from 484 to 1,716 square feet of building

area. One comparable has a full unfinished basement. These properties have improvement assessments ranging from \$45,953 to \$50,692 or from \$30.97 to \$34.16 per square foot of living area. The subject has an improvement assessment of \$52,942 or \$35.68 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on the same three comparables used to support the inequity contention. The comparables were reported to have sold in 2004 for prices ranging from \$143,000 to \$174,000 or from \$96.36 to \$117.25 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$65,850 was disclosed. The subject has an estimated market value of \$205,781 or \$138.67 per square foot of living area including land, as reflected by its assessment and Will County's 2007 three-year median level of assessments of 32.00%.

In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparables. The comparables consist of one-story style frame or brick and frame dwellings that are 28 or 31 years old and contain 1,008 or 1,635 square feet of living area. Features of the comparables include central air conditioning and garages that contain from 336 to 748 square feet of building area. One comparable has a fireplace. None of the comparables has a basement. These properties have improvement assessments ranging from \$36,827 to \$46,777 or from \$28.61 to \$44.35 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment the board of review submitted sales information on the same three comparables used to support the subject's improvement assessment. No sale dates were provided, but the comparables sold for prices ranging from \$167,000 to \$180,000 or from \$110.09 to \$173.61 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After hearing the testimony 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 property's assessment is warranted. The appellant first argued unequal treatment in the assessment process as a basis of the appeal. 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 overcome this burden.

The Board finds the parties submitted six equity comparables for its consideration. The Board gave less weight to the board of review's comparables because they differed in size and foundation when compared to the subject. The appellant's comparables were identical to the subject in design, exterior construction, and similar in age and size, although two had no basements. The record disclosed that the comparable most similar to the subject was the appellant's comparable #1, with its full unfinished basement. However, because the subject has a fireplace and a large garage, features not enjoyed by this most representative comparable, the Board finds a slightly higher improvement assessment for the subject is warranted.

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 that of the six comparables submitted by the parties, the comparables submitted by the appellant sold in 2004, too long before the subject's January 1, 2007 assessment date to provide a reliable value indicator for the subject. Therefore, the Property Tax Appeal Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and no further reduction beyond that granted pursuant to the appellant's successful inequity argument is warranted.

In summary, the Board finds the appellant has adequately proven inequity by clear and convincing evidence and a reduction in the subject's assessment is warranted on this basis.

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: November 25, 2009

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.