



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

APPELLANT: Delbert Heath
DOCKET NO.: 07-00133.001-R-1
PARCEL NO.: 19-09-18-402-025

The parties of record before the Property Tax Appeal Board are Delbert Heath, 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: \$ 40,034
IMPR.: \$124,526
TOTAL: \$164,560

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one and one half-story story brick and frame dwelling containing 3,277 square feet of living area that was built in 1993. Amenities include an unfinished basement, central air conditioning, a fireplace and an 874 square foot attached garage. The subject is an irregularly shaped parcel that contains 25,004 square feet of land area.

The appellant appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of this claim, the appellant submitted property record cards and an equity analysis detailing three suggested comparables located three blocks from the subject. The comparables consists of part one-story and part two-story or two-story brick or brick and frame dwellings that were built from 1992 to 1996. Features include basements, central air conditioning, one fireplace and garages that contain from 741 to 871 square feet. The dwellings range in size from 3,462 to 4,181 square feet of living area and have improvement assessments ranging from \$112,244 to \$139,457 or from \$28.80 to \$36.64 per square foot of living area. The

subject property has an improvement assessment of \$124,526 or \$38.00 per square foot of living area.

The comparables are situated on sites that range in size from 23,090 to 24,419 square feet of land area and have land assessments ranging from \$30,141 to \$40,976 or from \$1.31 to \$1.69 per square foot of land area. The subject property has a land assessment of \$40,034 or \$1.61 per square foot of land area. The appellant argued the subject lot is "pie shaped" with only 97 feet of frontage whereas as other neighboring lots have 125 feet of frontage. As a result, the appellant argued the subject lot is 20% less valuable than other lots. No market evidence to support this contention was submitted. Based on this evidence, the appellant 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 \$164,560 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs and an assessment analysis of four suggested comparables located within two blocks of the subject. They consist of two-story brick and frame dwellings that were built from 1992 to 2000. Features include full unfinished basements, central air conditioning, one fireplace and garages that contain from 750 to 1,050 square feet. The dwellings range in size from 3,080 to 3,392 square feet of living area and have improvement assessments ranging from \$150,920 to \$168,163 or from \$49.00 to \$53.52 per square foot of living area. The subject property has an improvement assessment of \$124,526 or \$38.00 per square foot of living area.

The comparables are situated on sites that range in size from 22,532 to 24,012 square feet of land area and have land assessments ranging from \$40,010 to \$62,770 or from \$1.78 to \$2.65 per square foot of land area. The subject property has a land assessment of \$40,034 or \$1.61 per square foot of land area. 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 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 or improvement assessment is warranted.

The appellant argued unequal treatment in the assessment process. 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 not overcome this burden.

With respect to the subject's improvement assessment, the parties submitted seven suggested assessment comparables for the Board's consideration. The Board placed diminished weight on comparables 1 and 3 submitted by the appellant due to their larger dwelling sizes when compared to the subject. The Board also gave less weight to comparable 2 submitted by the board of review due to its considerably newer age when compared to the subject. The Property Tax Appeal Board finds the four remaining comparables are most representative of the subject in age, size, design, location and amenities. These comparables have improvement assessments from \$112,244 to \$166,595 or from \$32.42 to \$53.52 per square foot of living area. The subject property has an improvement assessment of \$124,526 or \$38.00 per square foot of living area, which falls at the lower end of the range established by the most similar comparables on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the parties submitted seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board finds both parties land comparables are similar to the subject in size and location. They have land assessments ranging from \$30,141 to \$62,770 or from \$1.31 to \$2.65 per square foot of land area. The subject property has a land assessment of \$40,034 or \$1.60 per square foot of land area, which falls at the lower end of the range established by the most similar land comparables on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as shape, the Property Tax Appeal Board finds the subject's land is supported 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 appellant has 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.

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.