



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

APPELLANT: Robert & Pamela Hammond  
DOCKET NO.: 07-00140.001-R-1  
PARCEL NO.: 16-05-23-101-024-0000

The parties of record before the Property Tax Appeal Board are Robert & Pamela Hammond, the appellant(s); 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:** \$31,299  
**IMPR.:** \$170,636  
**TOTAL:** \$201,935

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 21,000 square foot parcel improved with a new, one-story style brick dwelling that contains 3,391 square feet of living area. Features of the home include central air conditioning, a fireplace, a 989 square foot garage and a full unfinished basement.

Appellant Robert Hammond appeared before the Property Tax Appeal Board claiming overvaluation based on recent construction and assessment equity as the bases of the appeal. In support of the overvaluation argument, the appellants' petition indicated they purchased the subject lot for \$140,000 in April 2005. They also submitted a list of contractors involved in construction of the home with a total cost of \$402,822.47. No contractor's affidavits were submitted, nor were paid receipts for the claimed work included. The appellants' petition included a letter in which appellant Robert Hammond stated "I am the owner and general contractor, of the house." However, at hearing, he testified his

son, owner of Hammond Construction, was the actual general contractor and that \$15,000 was an appropriate allowance as a fee for this service. An additional letter submitted as rebuttal evidence by the appellants stated "The Homer Township Assessor is correct that my son was the general contractor." Hammond Construction also performed much of the construction work. The appellant testified his son and his crew were paid typical wages for their work. The appellants also acknowledged additional work totaling \$12,683.30 was performed early in 2007, shortly after the appellants moved in. The appellants thus claimed the total cost of constructing the subject dwelling was \$430,506. The appellants did not request a reduction in the subject's land assessment.S

Regarding the subject's land assessment, the appellants acknowledged they had paid \$140,000 for the lot, but claimed it had lost value since they bought it and that the subject's 2007 land assessment of \$31,299, reflecting a market value of approximately \$93,900, was appropriate. The appellants submitted no evidence from the market to demonstrate how the subject lot lost about \$46,100 in value from April 2005, when they purchased it, up to the subject's assessment date of January 1, 2007.

The appellants also submitted a list of ten comparables, but with limited descriptions of these properties. Their rebuttal letter claimed "All are as the assessor suggests, a little different, but basically the same. Generally 3 bedroom, 2.1 bath, brick, 3 car garage, nice houses (sic)." The appellants also submitted land, improvement and total assessments for the comparables, but without living area square footage data, no per square foot assessments could be determined. The comparables had improvement assessments ranging from \$108,563 to \$140,259 and total assessments ranging from \$139,862 to \$171,559. Based on this evidence, the appellants requested the subject's assessment be reduced to \$174,801.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$201,935 was disclosed. The subject has an estimated market value of \$631,047 or \$186.09 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 assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid analysis of four comparable properties located in the subject's subdivision. The comparables consist of one-story style brick dwellings that range in age from two to ten years and range in size from 2,730 to 3,511 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 717 to 759 square feet of building area and full unfinished basements. Two comparables have a deck and a pool. These properties have land

assessments ranging from \$31,114 to \$51,420 and improvement assessments ranging from \$139,349 to \$230,609 or from \$50.84 to \$65.68 per square foot of living area. The subject has an improvement assessment of \$170,636 or \$50.32 per square foot of living area. The board of review's evidence also indicated two of the comparables used to support the subject's improvement assessment sold in July 2005 and February 2006 for prices of \$540,000 and \$744,781 or \$197.80 and \$212.13 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative called Homer Township Deputy Assessor Dale Butala as a witness. Butala testified a typical general contractor's fee was 10% to 15% of a home's construction cost. Using the subject's construction cost of \$430,506 as acknowledged by the appellants, this would equate to about \$43,050 to \$64,576, considerably more than the appellants' claim of \$15,000.

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 no reduction in the subject property's assessment is warranted. The appellants 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The appellants' overvaluation argument is based on their claim that the subject lot lost value from its sale for \$140,000 in April 2005 up to the subject's January 1, 2007 assessment date. The appellants submitted no evidence to demonstrate any loss in value. Regarding the subject's improvements, the appellants submitted a list of subcontractors utilized to construct the subject dwelling. Originally, appellant Robert Hammond claimed he was the general contractor and that \$15,000 was an appropriate fee to compensate for this service. However, the Board finds the appellant acknowledged his son was actually the general contractor. The appellants submitted no evidence to support their claim that \$15,000 was an adequate allowance for the general contractor's fee. The Board finds \$15,000 equates to just 3.5% of the subject's acknowledged construction cost. The board of review's witness testified a more typical general contractor's fee is 10% to 15% of the cost of construction, or approximately \$43,050 to \$64,576, considerably more than the appellants' claim of \$15,000. The Property Tax Appeal Board finds the appellants' claim of \$15,000 as an appropriate general contractor's fee is unpersuasive. The Board also finds the appellants failed to submit any subcontractor's affidavits or paid receipts from the subcontractors. For this reason, the

Board finds the appellants have failed to provide sufficient evidence to document their claimed construction costs. The Board further finds the board of review submitted sales information on two comparables located in the subject's subdivision. The Board gave less weight to the board of review's first comparable sale because it was significantly smaller in living area when compared to the subject. However, the second comparable sale was similar to the subject in terms of style, exterior construction, size, age, location and features and sold for \$744,781 or \$212.13 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$631,047 or \$186.09 per square foot of living area including land is supported by this most representative comparable.

The appellants also 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 appellants have not overcome this burden.

The Board finds the appellants submitted a list of ten comparables, but provided limited information about these properties. Their second letter claimed "All are as the assessor suggests, a little different, but basically the same. Generally 3 bedroom, 2.1 bath, brick, 3 car garage, nice houses (sic)." The appellants submitted land, improvement and total assessments for the comparables, but without living area data, no per square foot assessments could be determined. Therefore, the Board could not determine improvement assessments for these properties on a per square foot basis. For this reason, the Board gave little weight to the appellants' equity comparables. The board of review submitted a grid analysis of four comparable properties, three of which were somewhat smaller in living area when compared to the subject, but which were generally similar in most other respects. These comparables had improvement assessments ranging from \$50.84 to \$65.68 per square foot of living area. The subject's improvement assessment of \$50.32 per square foot falls below the range of these most similar comparables in the record. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In summary, the Property Tax Appeal Board finds the appellants have failed to prove overvaluation by a preponderance of the evidence and have failed to prove inequity by clear and convincing evidence. Thus, the subject's assessment as determined 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.