



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

APPELLANT: Richard Phares
DOCKET NO.: 07-00147.001-R-1
PARCEL NO.: 05-06-06-107-024-0000

The parties of record before the Property Tax Appeal Board are Richard Phares, 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: \$16,557
IMPR.: \$38,640
TOTAL: \$55,197

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 8,260 square feet is improved with a tri-level single-family dwelling of frame construction containing 1,680 square feet of living area. The dwelling is 3 years old. Features of the home include a crawl-space foundation, central air conditioning, and a detached two-car garage of 440 square feet of building area. The property is located in Joliet, Troy Township, Will County.

The appellant indicated multiple bases for this assessment appeal. Appellant contended one basis was comparable sales, but appellant only provided two sales that were within three years of the assessment date at issue; the other two sales were four years from the assessment date. The Board finds that sales so distant in time from the assessment date are not representative of a property's value as of January 1, 2007 and only two recent sales are insufficient alone to establish overvaluation.

Appellant also indicated a basis of appeal was contention of law. Appellant's data and letters cited to no statutory provision that should be considered for a contention of law argument. In part, appellant argued about building code violations related to a driveway along the subject property; such alleged violations are not within the jurisdiction of the Property Tax Appeal Board.

Moreover, to the extent that building code violations may impact upon the market value of the subject property, the appellant failed to submit specific market value evidence to support the claim that these violation(s) impact the value of the subject property. In addition, the appellant's brief focused on the difference in taxes paid, even within the same township; the Property Tax Appeal Board, however, is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10).

Lastly, the appellant's appeal was based on unequal treatment in the assessment process with regard to both the land and improvement assessments of the subject property. In support of this argument, the appellant submitted a detailed grid analysis with four comparable properties located a "few feet away" from the subject property. The appellant indicated each of the comparable parcels were a "standard lot (as per survey)", but provided no specific lot sizes for comparison purposes. The four comparables had land assessments of \$16,557 each. The subject parcel has a land assessment of \$16,557. Based upon the foregoing land assessment evidence, the appellant requested a land assessment reduction to \$13,000.

As to the improvement inequity argument, the appellant described the four land comparables as improved with one, tri-level and three, quad-level single-family dwellings of frame exterior construction. The comparables were 4 or 5 years old and contain either 1,768 or 1,944 square feet of living area. One comparable has a concrete slab foundation and three comparables have 404 square foot basements. Each comparable has central air conditioning and one comparable has a 520 square foot attached garage. The comparables have improvement assessments ranging from \$41,900 to \$44,808 or from \$22.15 to \$23.70 per square foot of living area. The subject's improvement assessment is \$42,094 or \$25.06 per square foot of living area.

Appellant also submitted a less-detailed spreadsheet analysis that reiterated the four comparable improvements previously presented and presented three additional comparables which were described as dwellings built in 2004 or 2005 and that contain 1,944 or 2,508 square feet of living area. One comparable has a concrete slab foundation and two have full basements. One comparable also has a detached two-car garage. These three comparables have improvement assessments ranging from \$40,141 to \$47,595 or from \$18.98 to \$22.63 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduction in the subject's improvement assessment to \$40,000 or \$23.81 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$58,651 was disclosed. The board of review presented two separate grid analyses with descriptions and assessment information on five

comparable properties located in Cumberland South; one of the grids has three of the comparables presented by appellant and the other grid has two additional comparables. The five properties consist of one split-level, two tri-level, and two quad-level frame or frame and masonry dwellings that range in age from 2 to 4 years old. The dwellings contain either 1,944 or 2,508 square feet of living area. One comparable has a concrete slab foundation and three are said to have full basements; no basement data was provided for one of the comparables. Each dwelling features central air conditioning, one comparable has a fireplace, and two comparables have garages of 528 square feet of building area. These five properties have improvement assessments ranging from \$57,333 to \$68,376 or from \$18.98 to \$26.66 per square foot of living area. Four of the comparables also were reported to have sale prices that occurred between January 2004 and May 2006 for prices ranging from \$177,980 to \$225,000 or from \$71.05 to \$115.74 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment and the subject's market value as reflected by its assessment of approximately \$175,953.

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 warranted on grounds of lack of uniformity.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 met this burden regarding the improvement assessment.

As to the land inequity argument, the appellant submitted four comparables with land assessments identical to that of the subject parcel. Without further comparative data, the Board finds that the appellant has not established lack of uniformity with regard to the subject's land assessment and no reduction is warranted.

As to the improvement inequity argument, the parties submitted nine comparable properties to support their respective positions before the Property Tax Appeal Board. Including one property that was presented by both the appellant and the board of review, the two most similar comparables on this record are the dwellings of tri-level design with concrete slab foundations. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$20.98 and \$23.70 per square foot of

living area. The subject's improvement assessment of \$25.06 per square foot of living area is above the range established by these most similar comparables. Appellant's comparable #3 was the most similar comparable in design, exterior construction, age, size, foundation, and garage which supports a reduction in the subject's improvement assessment. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's improvement assessment 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: 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.