FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sandra & Kenneth Budwash
DOCKET NO.: 07-00149.001-R-1
PARCEL NO.: 19-09-10-403-029-0000

The parties of record before the Property Tax Appeal Board are Sandra & Kenneth Budwash, 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:	$22,385
IMPR.:	$120,948
TOTAL:	$143,333

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-step ranch dwelling of frame and masonry exterior construction containing 2,757 square feet of living area. The dwelling is 4 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and an attached three-car garage of 739 square feet of building area. The property is located in Tinley Park, Frankfort Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process; the appellants disputed the improvement assessment of the subject property, but raised no dispute with regard to the land assessment. The appellants also reported that the subject property was purchased in November 2006 for $430,000, although the appellants made a notation that the price "includes personal property."[1]

In support of the inequity argument as to the improvement, the appellants submitted information on three comparable properties located within a block of the subject and described as three-step

[1] The board of review submitted a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) for the subject property which did not identify any amount of personal property as being included in the purchase price.

ranch or ranch frame and masonry dwellings that were 4 or 5 years old. The comparable dwellings range in size from 2,438 to 2,934 square feet of living area. Features include full basements, central air conditioning, a fireplace, and a garage ranging in size from 529 to 730 square feet of building area. The comparables have improvement assessments ranging from $75,262 to $96,396 or from $30.87 to $32.85 per square foot of living area. The subject's improvement assessment is $120,948 or $43.87 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $85,109 or $30.87 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 $143,333 was disclosed. The board of review through the township assessor presented descriptions and assessment information on four comparable properties located in the subject's subdivision and consisting of three-step ranch frame and masonry dwellings that range in age from 2 to 5 years old. The dwellings range in size from 2,689 to 2,820 square feet of living area. One comparable is said to have a finished basement; each comparable has central air conditioning, a fireplace, and a two-car or three-car garage. These properties have improvement assessments ranging from $114,901 to $124,746 or from $41.69 to $45.50 per square foot of living area. The board of review also noted the subject's purchase price which occurred only two months prior to the assessment date at issue in this appeal. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, appellants reiterated that their comparable #1 was most relevant to the subject being only three houses away as compared to the comparables presented by the assessor. Appellants further wrote "we do not agree on the legitimacy of the Frankfort Assessors comps," but provided no substantive data to dispute the accuracy of the data submitted by the assessor.

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 not warranted.

The appellants contend 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #2 due to its smaller dwelling size as compared to the subject.

The Board finds the remaining six comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from $31.28 to $45.50 per square foot of living area. The subject's improvement assessment of $43.87 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

Moreover, the subject's assessment which reflects an estimated market value of approximately $430,000 is further justified given the subject's recorded purchase price in November 2006, just two months prior to the assessment date at issue on this appeal of January 1, 2007. Except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill. 2d 428 (1970).

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 taxation 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 appellants 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. 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.

Chairman

Member

Member

Member

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: July 23, 2010

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.