



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

APPELLANT: Brian & Mindy Strumpf  
DOCKET NO.: 07-00162.001-R-1  
PARCEL NO.: 16-05-12-402-048-0000

The parties of record before the Property Tax Appeal Board are Brian & Mindy Strumpf, 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:** \$46,948  
**IMPR:** \$218,000  
**TOTAL:** \$264,948

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 12 year-old, two-story style brick dwelling that contains 3,662 square feet of living area. Features of the home include central air conditioning, two fireplaces, an 822 square foot garage, a full basement with 1,000 square feet of finished area and a swimming pool.

Appellant Brian Strumpf appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of the improvement inequity argument, the appellants submitted a grid analysis of three comparable properties located

in the subject's subdivision. The comparables consist of two, two-story style brick or brick and stone dwellings and one, one-story brick dwelling. These properties range in age from 10 to 15 years and range in size from 3,585 to 4,561 square feet of living area. Features of the comparables include central air conditioning, two or three fireplaces, garages that contain from 747 to 850 square feet of building area and full basements. These properties have improvement assessments ranging from \$163,147 to \$235,456 or from \$41.98 to \$51.62 per square foot of living area. The subject has an improvement assessment of \$218,000 or \$59.53 per square foot of living area. Based on this evidence, the appellants 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 \$264,948 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of four comparable properties located in the subject's subdivision. The comparables consist of two-story style brick or brick and frame dwellings that range in age from 11 to 16 years and range in size from 3,377 to 3,521 square feet of living area. Features of the comparables include central air conditioning, at least one fireplace, garages that contain from 648 to 966 square feet of building area and full or partial unfinished basements. All the comparables have a deck and two have swimming pools. These properties have improvement assessments ranging from \$202,103 to \$209,066 or from \$59.38 to \$61.17 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants attempted to submit information on three additional comparables located in a neighboring subdivision. The Board finds that Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states in part:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in the guise of rebuttal evidence. 86 Ill.Adm.Code 1910.66(c).

Therefore, the Board finds the additional comparables submitted in rebuttal are inadmissible and will not be considered.

After hearing the testimony and reviewing the record, 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's assessment is not warranted. The appellants' argument was 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 appellants have not overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellants' comparable two because it was significantly larger in living area when compared to the subject and comparable three because its one-story design differed from the subject's two-story design. The Board finds the appellants' comparable one and the board of review's comparables were similar to the subject in terms of style, age, size, location and features and had improvement assessments ranging from \$45.51 to \$61.17 per square foot of living area. The subject's improvement assessment of \$59.53 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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.

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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. Crit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mark ...*

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: December 23, 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.