



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

APPELLANT: Wladyslaw Zapala
DOCKET NO.: 07-00163.001-R-1
PARCEL NO.: 16-05-05-404-015-0000

The parties of record before the Property Tax Appeal Board are Wladyslaw Zapala, 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: \$28,624
IMPR: \$149,606
TOTAL: \$178,230**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick dwelling containing 3,562 square feet of living area that was built in 1996. The dwelling has an unfinished basement, central air conditioning, a fireplace and an 836 square foot attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's property is inequitably assessed. The subject's land assessment was not contested. In support of the inequity claim, the appellant submitted property record cards, photographs and a partially completed assessment analysis of three suggested comparables. The proximate location of the comparables in relation to the subject was not disclosed. The comparables consist of two-story masonry dwellings; however their ages were not disclosed. Features include basements, central air conditioning, two fireplaces and attached garages. The dwellings range in size from 3,547 to 5,892 square feet of living area and have improvement assessments ranging from \$128,091 to \$201,741 or from \$33.82 to \$45.67 per square foot of living area. The subject property has an improvement assessment of \$160,000 or \$44.91 per square foot of living area. Based on this evidence,

the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$188,624 was disclosed. In response to the appeal, the board of review argued the comparables submitted by the appellant are located miles away from the subject in different subdivision(s).

In support of the subject's assessment, the board of review submitted property record cards, photographs and a grid analyses detailing three suggested comparables located in close proximity along the subject's street. They consist of two-story masonry or frame and masonry dwellings that were built from 1992 to 2002. Features include unfinished basements, central air conditioning, a fireplace and garages ranging in size from 769 to 1,003 square feet. The dwellings range in size from 2,727 to 3,486 square feet of living area and have improvement assessments ranging from \$121,400 to \$154,299 or from \$41.65 to \$44.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds a reduction in the subject property's 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. The Board finds the appellant has overcome this burden of proof.

The Board finds the parties submitted seven suggested assessment comparables for the consideration. The Board gave less weight to appellant's comparables due to their distant location in different subdivision(s) when compared to the subject. The Board gave less weight to board of review comparable 2 due to its smaller size when compared to the subject. The Board finds comparables 1 and 3 submitted by the board of review are most similar when compared to the subject in location, design, size, and features. However, comparable 1 is four years older than the subject and comparable 3 is six years newer than the subject. They have improvement assessments of \$145,179 and \$154,299 or \$41.65 and \$44.80 per square foot of living area. The subject property has an improvement assessment of \$160,000 or \$44.92 per square foot of living area, which is higher than the most similar comparables contained in this record. After considering adjustments to the comparables for differences when compared to

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the subject, the Board finds the subject's improvement assessment excessive and a 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 M. Louie

Member

Shawn R. Lerski

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.