



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

APPELLANT: Robert & Patricia Kaehler
DOCKET NO.: 07-00168.001-R-1
PARCEL NO.: 07-01-13-204-033-0000

The parties of record before the Property Tax Appeal Board are Robert & Patricia Kaehler, 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: \$23,282
IMPR.: \$89,740
TOTAL: \$113,022

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel containing approximately ¼ acre that is improved with a 13 year-old, two-story style brick and frame dwelling that contains 2,882 square feet of living area.

Appellant Patricia Kaehler appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land assessment as the basis of the appeal. The appellants did not contest the subject's improvement assessment. In support of the land inequity contention, the appellants submitted a letter, a grid analysis of four comparable properties located nearby in an adjacent subdivision known as Hickory Oaks. The appellants also submitted an eight-page list of approximately two hundred comparables located in Hickory Oaks. The subject is located in Cider Creek subdivision. The appellants claimed that for about 13 years, land assessments in Cider Creek and Hickory Oaks had been the same. Then in 2007,

land assessments in Cider Creek were increased, but land assessments in Hickory Oaks were not. The appellants claim both subdivisions are in the same market area and have similar appeal. The appellants contend the subject's land assessment should be the same as those in Hickory Oaks, as they had been for many years. The appellants submitted no credible market evidence to support this assertion. The appellants' grid indicates their four land comparables are less than 0.25 acre in size and have land assessments of \$20,282. The subject has a land assessment of \$23,282. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During the hearing, the Hearing Officer asked appellant Patricia Kaehler if the subject's land assessment was uniform with land assessments of the other parcels in Cider Creek, to which the appellant responded that it was.

During cross examination, the appellant was asked if she was aware of any lots that sold recently in Cider Creek. The appellant responded "not to my knowledge."

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$113,022 was disclosed. 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 six comparable properties located in the subject's Cider Creek subdivision. While the board of review's evidence did not disclose the size of the comparable lots, all the comparables had land assessments of \$23,282. The assessor's letter revealed that the appellant's four comparables, which are located in Hickory Oaks, sold for prices of \$200,000, \$189,965, \$199,960 and \$197,916 in 1995 or 1996, whereas the subject sold in 1995 for \$220,435. The letter states that 2007 was a quadrennial assessment year "and this is utilized to equalize the township and bring land & improvements up to fair market value. Both the neighborhoods (Cider Creek and Hickory Oaks) were equalized and it was my opinion that since the building structures were similar in both subdivisions in quality that the land was where the adjustment was to be made and it is my opinion that the lots in the appellant's subdivision are superior to those in Hickory Oaks." The assessor contends the sales prices of the appellants' four comparables demonstrate this point.

During the hearing, the board of review called the deputy township assessor to explain the land assessment procedure in the township. The witness testified a site value method was employed throughout the subdivision and that, based on sales in both subdivisions, Cider Creek was deemed more desirable.

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 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 appellants contend that Cider Creek and Hickory Oaks subdivisions were virtually identical in location and market appeal and historically had identical land assessments. Based on this argument, the appellants claimed the subject's 2007 land assessment of \$23,282 should be reduced to \$20,282 like land assessments in Hickory Oaks. The appellants submitted four comparables in Hickory Oaks that had land assessments of \$20,282. The appellants acknowledged the subject's land assessment of \$23,282 was uniform with all other lots in the subject's Cider Creek subdivision. The board of review submitted six land comparables located in Cider Creek, all of which had land assessments of \$23,282 like the subject. The board of review's witness testified a site value method was employed to assess land in both subdivisions and that all lots in Cider Creek had land assessments of \$23,282 for 2007, while all lots in Hickory Oaks had land assessments of \$20,282. The Board finds the appellants submitted no evidence to refute the board of review's assertion, supported by the deputy township assessor's testimony, that properties in Cider Creek were more desirable than those in Hickory Oaks. The Board further finds the subject's 2007 land assessment of \$23,282 is uniform with all lots in Cider Creek, which the appellants acknowledged. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence and 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.