



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

APPELLANT: Samuel & Dena Panos  
DOCKET NO.: 07-00169.001-R-1  
PARCEL NO.: 19-09-35-206-013-0000

The parties of record before the Property Tax Appeal Board are Samuel & Dena Panos, 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        \$45,593  
IMPR.:     \$121,348  
TOTAL:     \$166,941**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a three year-old, one-story style brick dwelling that contains 2,638 square feet of living area. Features of the home include central air conditioning, a fireplace, a 714 square foot garage and a full unfinished basement.

The appellants 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. In support of this argument, the appellants submitted photographs, property information sheets and a grid analysis of three comparables located in the subject's subdivision. The comparables consist of one-story brick dwellings that are either two or five years old and that range in size from 2,675 to 3,144 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 662 to 761 square feet of building area and full or partial unfinished basements. These properties have improvement

assessments ranging from \$103,773 to \$123,690 or from \$38.79 to \$42.80 per square foot of living area. The subject has an improvement assessment of \$121,348 or \$46.00 per square foot of living area. The appellants' evidence indicated the subject home contains 2,619 square feet of living area, but no blueprint or floor plan was submitted to support this contention. The appellants' evidence further indicated the subject sold in December 2004 for \$424,000. 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 \$166,941 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis detailing the subject and five comparable properties located in the subject's subdivision. The subject's property record card includes a floor plan drawing and depicts the subject as containing 2,638 square feet of living area. The comparables consist of one-story style brick or brick and masonry dwellings that range in age from one to five years and range in size from 2,365 to 2,854 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 664 to 1,022 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$127,230 to \$136,482 or from \$47.82 to \$54.60 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 submitted data sheets on three additional comparables.

After hearing the testimony 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 first finds the appellants claimed the subject contains 2,619 square feet of living area, but submitted no documentary evidence to support this claim. The board of review submitted the subject's property record card, which contains a floor plan drawing that depicts the subject as containing 2,638 square feet of living area. The Board finds the best evidence of the

subject's living area is found on the subject's property record card and therefore, the subject dwelling contains 2,638 square feet. The Board next finds the parties submitted eight 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. The Board finds the remaining comparables were similar to the subject in terms of design, exterior construction, size, age, location and amenities and had improvement assessments ranging from \$38.79 to \$54.60 per square foot of living area. The subject's improvement assessment of \$46.00 per square foot of living area falls within this range. The Board gave no weight to the appellants' three additional comparables submitted with their rebuttal. The Official Rules of the Property Tax Appeal Board state in Section 1910.66(c):

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 chief in the guise of rebuttal evidence.

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.

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.

*Donald 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: October 28, 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.