



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

APPELLANT: Jonathan & Julie Sochacki
DOCKET NO.: 07-00176.001-R-1
PARCEL NO.: 16-05-13-401-007-0000

The parties of record before the Property Tax Appeal Board are Jonathan & Julie Sochacki, 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: \$ 21,418
IMPR.: \$ 113,583
TOTAL: \$ 135,001

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling containing 3,335 square feet of living area that was built in 1989. The dwelling has a partial unfinished basement, central air conditioning, a fireplace and a 755 square foot attached garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property is inequitably assessed. In support of this claim, the appellants submitted property record cards, photographs and an assessment analysis detailing nine suggested comparables. Comparable 1 is located one block from the subject in Twin Lakes subdivision; comparables 2 through 7 are located from 1.9 to 2.94 miles from the subject in Derby Hills subdivision; comparable 8 is located 2.79 miles from the subject in Pheasant Hollow subdivision; and comparable 9 is located 3.83 miles from the subject in Old Oak subdivision. The comparables consist of two-story frame and masonry dwellings. The age of comparable 1 was not disclosed and comparables 2 through 9 are from 21 to 23 years old. Features include central air conditioning, one fireplace and garages ranging in size from

529 to 804 square feet. The comparables have full or partial unfinished basements. The dwellings range in size from 2,822 to 3,365 square feet of living area and have improvement assessments ranging from \$83,072 to \$109,376 or from \$26.88 to \$32.50 per square foot of living area. Based on this evidence, the appellants 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 \$135,001 was disclosed. The subject property has an improvement assessment of \$113,583 or \$34.06 per square foot of living area.

In support of the subject's assessment, the board of review submitted property record cards, photographs and a grid analysis detailing four suggested comparables located within the subject's subdivision. They consist of two-story frame and masonry dwellings that were built in 1989 like the subject. Features include central air conditioning, a fireplace and garages ranging in size from 496 to 917 square feet. The comparables have full or partial unfinished basements. The dwellings range in size from 3,143 to 3,381 square feet of living area and have improvement assessments ranging from \$109,376 to \$115,366 or from \$34.03 to \$35.30 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 no reduction in the subject property's assessment is warranted.

The appellants 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 appellants failed to overcome this burden of proof.

The Board finds the parties submitted 13 suggested assessment comparables for the Board's consideration. The Board gave less weight to appellants' comparables 2 through 9 due to their distant locations in different subdivisions when compared to the subject. The Board finds the remaining five comparables are more similar to the subject in location, design, size, age and features. They have improvement assessments ranging from \$109,376 to \$115,366 or from \$32.50 to \$35.30 per square foot of living area. The subject property has an improvement assessment of \$113,583 or \$34.06 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering adjustments to the

comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

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 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.

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: 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.