



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

APPELLANT: Terrence & Phyllis Peterson
DOCKET NO.: 07-00191.001-R-1
PARCEL NO.: 05-06-28-103-007-0000

The parties of record before the Property Tax Appeal Board are Terrence & Phyllis Peterson, the appellants, 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: \$20,563
IMPR.: \$67,437
TOTAL: \$88,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story dwelling of frame construction containing 2,541 square feet of living area. The dwelling is 28 years old. Features of the home include a partial finished basement, central air conditioning, two fireplaces, and an attached two-car garage of 440 square feet of building area. The property is located in Shorewood, Troy Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process as to the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellants submitted information in a grid analysis on three comparable properties located on the same street as the subject property. The comparables were described as two, part one-story and part two-story and one, tri-level frame or frame and masonry dwellings that range in age from 11 to 34 years old. The comparable dwellings range in size from 2,506 to 2,840 square feet of living area. Features include full or partial finished basements, central air conditioning, one or two fireplaces, and garages ranging in size from 528 to 616 square feet of building area. The comparables have improvement assessments ranging from \$64,625 to \$70,938 or from \$23.10 to \$28.31 per square foot of living area. The subject's improvement

assessment is \$71,931 or \$28.31 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$67,437 or \$26.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$92,494 was disclosed. The board of review presented a grid analysis on three comparable properties; comparables #1 and #3 were the same numbered comparables by the appellants. The board of review reports that comparable #1 also has a "finished attic." In the grid, the board of review presented one new comparable, #2, for consideration. The comparable is located on the same street as the subject property and consists of a part one-story and part two-story frame and masonry dwelling that was 34 years old. The dwelling contains 2,978 square feet of living area and features a full basement, central air conditioning, a fireplace and a 725 square foot garage. This property is also noted to have "extra garage" which based on the property record card schematic contains 208 square feet of building area. This comparable has an improvement assessment of \$82,993 or \$27.87 per square foot of living area. Based on the foregoing evidence along with their comparables #1 and #3, the board of review requested confirmation of the subject's improvement 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 Board further finds a reduction in the subject's assessment is warranted.

The appellants contend unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 met this burden.

The parties submitted a total of five equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #3 due to its newer age of 11 years as compared to the subject's age of 28 years. The Board has also given less weight to board of review comparable #2 due to its larger living area square footage as compared to the subject along with its extra garage not enjoyed by the subject. The Board finds the two comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments of \$23.10 and \$25.05 per square foot of living area, respectively. The subject's

improvement assessment of \$71,931 or \$28.31 per square foot of living area is above the range established by these most similar comparables on this record. Given the similarities, with the exception of a slight difference in age, to comparable #1 presented by both parties, it appears that the subject's improvement assessment is excessive. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted; the reduction requested by the appellants shall be granted to account for the subject's newer age as compared to most similar comparable #1.

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: July 23, 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.