



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

APPELLANT: Jerry D. Gianfrancisco  
DOCKET NO.: 07-00195.001-R-1  
PARCEL NO.: 16-05-35-203-001-0000

The parties of record before the Property Tax Appeal Board are Jerry D. Gianfrancisco, the appellant; 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:** \$31,489  
**IMPR.:** \$111,697  
**TOTAL:** \$143,186

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an approximately one-acre parcel improved with a ten year-old, one-story style brick dwelling that contains 2,845 square feet of living area. Features of the home include central air conditioning, a fireplace, an 814 square foot garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted information on four comparable properties located in the subject's subdivision. The lot size for the fourth comparable was unclear from the appellant's evidence. Two comparables contain one acre, while a third was reported to contain one acre, plus an additional back yard. All four properties had land assessments of \$31,489, as does the subject.

Regarding the improvement inequity argument, the appellant submitted a grid analysis of the same three comparables used to support the land inequity contention. He also submitted a discussion of and the property record card for the fourth comparable. The comparables reportedly consist of three, one-story style brick or brick and frame dwellings that were built between 1992 and 1997 and range in size from 3,214 to 3,545 square feet of living area. The fourth comparable is a two-story masonry dwelling that contains 3,562 square feet of living area. Features of the first three comparables include central air conditioning, garages that contain from 863 to 969 square feet of building area and partial unfinished basements. Two comparables have one or two fireplaces. Features of the fourth comparables were not specified. These properties have improvement assessments ranging from \$136,854 to \$145,182 or from \$40.24 to \$43.85 per square foot of living area. The subject has an improvement assessment of \$111,697 or \$39.26 per square foot of living area. The appellant's evidence indicated the fourth comparable sold in January 2006 for \$570,000 and then again in November 2007 for \$449,000. He asserted this demonstrates that homes in the subject's subdivision have lost value. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$29,319 and the improvement assessment be reduced to \$95,681 or \$33.63 per square foot of living area.

During the hearing, the appellant testified the subject's assessment increased by \$20,000 per year for several years, while some of the board of review's comparables' assessments increased by only \$8,000 or \$16,000 per year. He also claimed the subject's rear view is obstructed by other houses, while some properties in the subdivision have unobstructed views, but land assessments that are the same as the subject. For this reason, he contends the subject's land assessment should be reduced.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$143,186 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, property record cards, photographs and a grid analysis of five comparable properties located in the subject's subdivision. Regarding the land inequity argument, the board of review's comparables all had land assessments of \$31,489 like the subject.

Regarding the improvement inequity contention, the board of review's comparables were described as one-story style brick or brick and frame dwellings that were built between 1991 and 2002 and range in size from 3,015 to 3,545 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 857 to 969 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$136,854 to \$147,922 or from \$40.21 to \$45.81 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Homer Township Deputy Assessor Dale Butalla as a witness. The witness testified all lots in the subject's subdivision were assessed uniformly at \$31,489, except for a couple of lots that have a pond and more land area than others. Butalla testified there is no evidence from the market that adds value to a property with an unobstructed view. He further testified the subdivision was reassessed in 2005, which resulted in some properties having greater or lesser increases in their assessments. However, Butalla testified only township equalization factors of approximately 7% were added to all assessments in the subdivision for 2006 and 2007.

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 appellant's 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 appellant has not overcome this burden.

The Board finds the parties submitted information on a total of nine comparables for its consideration. As to the land inequity contention, the Board finds all the comparables, and the subject, were assessed at \$31,489. The appellant claimed the subject's land assessment should be reduced because it has a view of other houses. The appellant submitted no evidence from the market that such obstructed views have a negative influence on value. Butalla testified the assessor's office has no evidence of such influence. The Property Tax Appeal Board finds all lots in the subject's subdivision were assessed uniformly at \$31,489 and no reduction in the subject's land assessment is warranted.

As to the improvement inequity contention, the Board gave less weight to the appellant's comparable 3 and 4 and the board of review's comparables 4 and 5 because they were significantly larger in living area when compared to the subject. The Board finds the appellant's comparables 1 and 2 and the board of review's comparables 1, 2 and 3 were one-story brick dwellings like the subject and were similar to it in most other property characteristics. These most representative comparables had improvement assessments ranging from \$41.87 to \$45.39 per square foot of living area. The subject's improvement assessment of

\$39.26 per square foot of living area falls below this range. In fact, the subject's improvement assessment falls below all the comparables submitted by both parties. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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 Property Tax Appeal Board finds the appellant has failed to prove inequity 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: January 26, 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.