FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Deb Barba
DOCKET NO.: 07-00199.001-R-1
PARCEL NO.: 19-09-19-303-024-0000

The parties of record before the Property Tax Appeal Board are Deb Barba, 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:	$51,835
IMPR.:	$225,688
TOTAL:	$277,523

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 22,594 square feet has been improved with a two-story style brick, stone and wood dwelling, built in 2004 containing 4,135 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, a fireplace, and a 919 square foot garage. The property also has an 820 square foot inground swimming pool and is located in Mokena, Frankfort Township, Will County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding both land and improvement assessments of the subject property. In support of these arguments, the appellant submitted seven suggested comparables on a spreadsheet, six of which were on the same street as the subject.

In support of the land inequity argument, the comparables were said to have parcels ranging in size from 25,108 to 47,154 square feet of land area. The land assessments ranged from $45,439 to $68,753 or from $1.13 to $2.15 per square foot of land area. The subject had a land assessment of $51,835 or $2.29 per square foot

of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to $40,000 or $1.77 per square foot of land area.

In support of the improvement inequity argument, the appellant reported that the six comparables were improved with two-story style brick, brick and stone, or brick and frame dwellings that were built in 2004 and 2005; one comparable was a one-story brick, stone and frame dwelling that was built in 2005. The dwellings range in size from 3,505 to 6,920 square feet of living area. Features include unfinished basements, central air-conditioning, one or two fireplaces, and garages that range in size from 780 to 1,971 square feet of building area. Two comparables are also reported to have pools. The comparables have improvement assessments ranging from $149,826 to $281,673 or from $39.34 to $45.72 per square foot of living area. The subject has an improvement assessment of $225,688 or $54.58 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $165,000 or $39.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $277,523 was disclosed. In support of the subject's assessment, the board of review submitted a two-page letter prepared by the township assessor and two grid analyses.

In support of the subject's land assessment, the township assessor prepared a grid analysis of seven land comparables located on the subject's street and in the subject's subdivision. Comparable #1 with the highest total land assessment was said to be vacant. The parcels ranged in size from 20,563 to 25,086 square feet and have land assessments ranging from $51,478 to $73,812 or from $2.15 to $3.27 per square foot of land area. The subject has a land assessment of $51,835 or $2.29 per square foot of land area. The township assessor noted the subject's land assessment falls within the range of land assessment comparables and below the mid-point of the range.

In support of the subject's improvement assessment, the township assessor prepared a grid analysis of seven improved comparables, six of which were located on the subject's street; all of the comparables were located in the subject's subdivision. The comparables consist of two-story or part one-story and part two-story style brick or brick and frame dwellings that were built between 2003 and 2005. The dwellings range in size from 3,604 to 4,426 square feet of living area. The assessor's grid included a row for "finished basement area"; five of the comparables were noted to have "walkout" basements, one of which was also finished; no basement data was included for two of the comparables. Features of the comparables include central air-conditioning, one to three fireplaces, and three-car garages ranging in size from 711 to 1,059 square feet of building area. Four of the comparables were also said to have inground pools ranging in size from 737 to 1,080 square feet, two of which were

said to be heated. These properties have improvement assessments ranging from $187,218 to $231,586 or from $50.01 to $58.63 per square foot of living area.

Based on this evidence the board of review requested that the subject's land and improvement assessments be confirmed.

In written rebuttal, appellant noted that several of the board of review's suggested comparable properties were also on appeal before the Property Tax Appeal Board. Appellant also contends that board of review comparable #2 was a foreclosure which in mid-2008 was listed for sale for only $529,900 even though its 2007 assessment reflects an estimated market value of approximately $815,301; the property has remained vacant. As to other comparables presented by the board of review appellant noted differences in location, amenities and whether the property was on the lake. With regard to the land, appellant argued market value issues for the first time in rebuttal.

In rebuttal, appellant also submitted a new suggested comparable property (21167 Sage Brush) and argued that its "recent" sale price of $520,000 supports a reduction in 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 that a reduction in the subject's assessment is not warranted.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the new comparable property submitted by appellant in conjunction with her rebuttal argument.

In the initial Residential Appeal, the appellant contends unequal treatment in the subject's land and improvement assessments as the basis of the appeal. Each appeal shall be limited to the grounds listed in the petition filed with the Board. (35 ILCS 200/16-180 & 86 Ill. Admin. Code Sec. 1910.50(a)). In this regard, appellant's newly raised market value arguments presented in rebuttal will not be further considered on this record.

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 met this burden.

Regarding the land inequity contention, the Board finds the parties submitted a total of fourteen comparables. The Board has given less weight to appellant's land comparables #2 through #7 due to their larger parcel sizes as compared to the subject. Appellant's comparable #1 and the board of review's land comparables were the most similar land comparables on this record which range in size from 20,563 to 25,108 square feet of land area. These most similar sized land comparables had land assessments ranging from $2.15 to $3.27 per square foot of land area. The subject's land assessment of $2.29 per square foot of land area is within this range. Based on this evidence, the Board finds the subject's land assessment is equitable and a reduction is not warranted.

As to the improvement inequity argument, the Board finds the parties submitted a total of fourteen comparables. The Board gave less weight to the appellant's comparables #2 through #4, #6 and #7 and board of review comparables #2 and #7 because they were larger or smaller in living area when compared to the subject. The Board finds the remaining seven comparables were similar to the subject in terms of location, age, style, size and most property characteristics and had improvement assessments ranging from $39.34 to $55.56 per square foot of living area. The subject's improvement assessment of $54.58 per square foot of living area falls within this range and further appears justified by board of review comparable #1 which appears to be most similar to the subject; this comparables is identical to the subject in age, design, exterior, size, and both garage and pool amenities. Board of review comparable #1 is superior to the subject in having a walkout basement and has a slightly higher per-square-foot improvement assessment over the subject. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal 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. 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 appellant has failed to establish unequal treatment in the land or improvement assessments of the subject property by clear and convincing evidence. The Board finds a reduction in the subject's assessment is not warranted on this record.

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.

Chairman

Member

Member

Member

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

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.