FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dennis & Diane Kilcoyne
DOCKET NO.: 07-00200.001-R-1
PARCEL NO.: 19-09-19-303-016-0000

The parties of record before the Property Tax Appeal Board are Dennis & Diane Kilcoyne, the appellants, 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:	$62,308
IMPR.:	$231,586
TOTAL:	$293,894

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 22,500 square feet has been improved with a two-story style brick and stucco dwelling, built in 2004 containing 4,168 square feet of living area. Features of the home include a full finished basement,[1] central air-conditioning, three fireplaces,[2] and a three-car garage of 1,059 square feet of building area. The property is also improved with a 737 square foot inground pool. The property is located in Mokena, Frankfort Township, Will County.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding both the subject's land and improvement assessments as the basis of the appeal. In support of these arguments, the appellants submitted a two-page grid analysis with descriptions

[1] While appellants reported the basement was unfinished, the property record card for the subject submitted by appellants indicates a finished basement.
[2] While appellants report three fireplaces, the board of review reported the subject dwelling as having one fireplace.

and assessment information on seven suggested comparables, six of which were located 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 25,105 to 47,153 square feet of land area. The land assessments ranged from $45,439 to $68,753 or from $1.13 to $2.14 per square foot of land area. The subject had a land assessment of $62,308 or $2.77 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to $59,148 or $2.63 per square foot of land area.

In support of the improvement inequity argument, the appellants reported that all seven comparables were improved with two-story style brick, brick and stone, or brick and frame dwellings that were built between 2004 and 2006. The dwellings range in size from 3,505 to 6,920 square feet of living area. Features include basements, one of which has finished area, central air-conditioning, fireplaces, and garages ranging 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 $231,586 or $55.56 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $183,309 or $43.98 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 $293,894 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 six land comparables located on the subject's street and in the subject's subdivision. Five comparables were improved and comparable #6 with the highest total land assessment was vacant. The parcels ranged in size from 20,563 to 22,594 square feet and have land assessments ranging from $51,478 to $73,812 or from $2.29 to $3.27 per square foot of land area. The subject has a land assessment of $62,308 or $2.77 per square foot of land area. The township assessor noted the subject's land assessment is at the mid-point of the range of land assessment comparables.

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"; four of the comparables were

noted to have "walkout" basements and no other data was included for three 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 919 square feet of building area. Four of the comparables were also said to have inground pools ranging in size from 820 to 1,080 square feet, two of which were said to be heated. These properties have improvement assessments ranging from $187,218 to $229,811 or from $50.01 to $58.63 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be confirmed.

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 appellants contend unequal treatment in the subject's land and improvement assessments 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.

Regarding the land inequity contention, the Board finds the parties submitted a total of thirteen comparables. The Board has given less weight to appellants' land comparables #2, #3, #4, #5 #6 and #7 due to their larger parcel sizes as compared to the subject. Appellants' land comparable #1 and the board of review's land comparables had parcel sizes ranging from 20,563 to 25,105 square feet of land area while the subject contains 22,500 square feet of land area. The most similar sized land comparables were located one and two lots to the south of the subject and had land assessments ranging of $2.99 and $3.00 per square foot of land area. The subject's land assessment of $2.77 per square foot of land area is below these most similar parcels on a per-square-foot basis. 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 appellants' comparables #2, #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 eight comparables were similar to the subject in terms of style, size and most property characteristics and had improvement assessments ranging from $39.34 to $54.86 per square foot of living area. The subject's improvement assessment of $55.56 per square foot of living area is slightly above this range but appears justified in comparison to its most similar comparable, board of review #2. The subject

features a finished walkout basement not enjoyed by this most similar comparable and the other differences are in garage size and pool size. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 appellants have 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.