



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

APPELLANT: Paul & Mary Treacy
DOCKET NO.: 07-00201.001-R-1
PARCEL NO.: 19-09-19-303-025-0000

The parties of record before the Property Tax Appeal Board are Paul & Mary Treacy, 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: \$58,154
IMPR.: \$160,265
TOTAL: \$218,419

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 30,566 square feet has been improved with a two-story style brick and stone dwelling, built in 2004 containing 3,505 square feet of living area. Features of the home include a full unfinished basement, central air-conditioning, a fireplace, and a 1,393 square foot garage. 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 land and improvement assessments of the subject property. In support of these arguments, the appellants submitted a spreadsheet of seven suggested comparables, five of which were on the same street as the subject and argued further that the subject has a reduced re-sale value because of a municipal water tower directly connected to the rear of the property.

In support of the land inequity argument, the comparables were said to have parcels ranging in size from 39,838 to 47,464 square

feet of land area. The land assessments ranged from \$35,311 to \$68,753 or from \$0.78 to \$1.73 per square foot of land area. The subject had a land assessment of \$58,154 or \$1.90 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$33,623 or \$1.10 per square foot of land area.

In support of the improvement inequity argument, the appellants reported that the seven comparables were improved with one and one-half or two-story style brick and stone dwellings that were built between 1997 and 2004. The dwellings range in size from 3,552 to 5,253 square feet of living area. Features include unfinished basements, central air-conditioning, and garages that range in size from 748 to 1,971 square feet of building area. Six comparables have one or two fireplaces and four comparables are also reported to have pools, three of which are also heated. The comparables have improvement assessments ranging from \$133,987 to \$222,646 or from \$33.78 to \$42.38 per square foot of living area. The subject has an improvement assessment of \$218,419 or \$45.72 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$147,210 or \$42.00 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 \$218,419 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-page grid analysis of five comparables.

In support of the subject's land assessment, the five comparables were said to be located on the subject's street and in the subject's subdivision. The parcels ranged in size from 20,820 to 28,602 square feet of land area and have land assessments ranging from \$51,835 to \$67,293 or from \$2.10 to \$3.15 per square foot of land area. The subject has a land assessment of \$58,154 or \$1.90 per square foot of land area.

In support of the subject's improvement assessment, the five improved comparables were located on the subject's street and in the subject's subdivision. The comparables consist of two-story style brick and frame dwellings that were built in 2004 or 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"; each comparable was noted to have an unfinished basement. Features of the comparables include one fireplace and three-car garages ranging in size from 711 to 1,059 square feet of building area. Two of the comparables were also said to have inground pools of 737 and 820 square feet. These properties have improvement assessments ranging from \$187,218 to \$231,586 or from \$51.95 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, the appellants noted that four of the board of review's five suggested comparable properties were also on appeal before the Property Tax Appeal Board. Appellants also contend that board of review comparable #5 is part of federal litigation involving fraudulent loans. Moreover, appellants contend that this comparable 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. As to other comparables presented by the board of review, appellants noted differences in amenities and whether the property was on the lake. Appellants also argued market value issues for the first time in rebuttal and indicated that a nearby property sold in August 2007 for \$520,000 which evidence had not been previously presented by appellants in this appeal.

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 sale price referenced by appellants in conjunction with their rebuttal argument.

In the initial Residential Appeal, the appellants contend 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, appellants' 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 appellants have not met this burden.

Regarding the land inequity contention, the Board finds the parties submitted a total of twelve comparables. The Board has given less weight to appellants' land comparables #1 through #5 due to their larger parcel sizes as compared to the subject. Appellant's comparables #6 and #7 along with the board of review's land comparables were the most similar land comparables

on this record which range in size from 20,820 to 40,222 square feet of land area. These most similar sized land comparables had land assessments ranging from \$1.13 to \$3.15 per square foot of land area. The subject's land assessment of \$1.90 per square foot of land area is at the lower end of this range and appears justified given the subject's location adjacent to a municipal water tower. The land assessment is further justified in light of board of review land comparable #2 which contains 28,602 square feet of land area and has a slightly higher per-square-foot land assessment of \$2.10. 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 twelve improved comparables. The Board gave less weight to the appellants' comparables #1, #3 through #5, and #7 and board of review comparables #3 through #5 because they were larger or smaller in living area when compared to the subject. The Board finds the remaining four comparables were similar to the subject in terms of location, age, style, size and most property characteristics and had improvement assessments ranging from \$33.78 to \$58.63 per square foot of living area. The subject's improvement assessment of \$45.72 per square foot of living area falls within this range. 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 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.

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.