FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James & Shari Brinkman
DOCKET NO.: 07-00203.001-R-1
PARCEL NO.: 19-09-19-303-015-0000

The parties of record before the Property Tax Appeal Board are James & Shari Brinkman, 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:	$57,671
IMPR.:	$187,218
TOTAL:	$244,889

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 20,820 square feet has been improved with a two-story style brick and frame dwelling, built in 2004 containing 3,604 square feet of living area. Features of the home include an unfinished basement, central air-conditioning, two fireplaces, and an 836 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 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 and assessment information on six suggested comparables on the same street as the subject and similar in age.

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 $65,569 or $3.15 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to $58,124 or $2.79 per square foot of land area.

In support of the improvement inequity argument, the appellants reported that the six comparables were improved with two-story style brick, frame and stone, brick and stone, or brick and frame dwellings that were built in 2004 and 2005. 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. Two comparables are also reported to have inground 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 $187,218 or $51.95 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to $155,430 or $43.13 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 $252,787 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 22,500 to 28,602 square feet and have land assessments ranging from $51,835 to $73,812 or from $2.10 to $3.27 per square foot of land area. The subject has a land assessment of $65,569 or $3.15 per square foot of land area. The township assessor noted the subject's land assessment falls below 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 3,612 to 4,426 square feet of living area. The assessor's grid included a row for "finished basement area"; no data was included for six of the comparables and one comparables was noted "w/o basement." Features of the comparables include central air-conditioning, one or two fireplaces, and three-car garages ranging in size from 711 to 1,059 square feet of building area. Five 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 $207,384 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 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 appellant contends 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 twelve comparables. The Board has given less weight to appellants' land comparables #1, #2, #4, #5 and #6 along with board of review land comparable #4 due to their larger parcel sizes as compared to the subject. Appellants' land comparable #3 and five of the board of review's land comparables had parcel sizes ranging from 22,500 to 25,105 square feet of land area while the subject contains 20,820 square feet of land area. Several of the most similar sized land comparables were located one, two and three lots to the south of the subject, respectively, and had land assessments ranging from $2.77 to $3.00 per square foot of land area. The subject's land assessment of $3.15 per square foot of land area is above this range. The Board further finds that only one land comparable submitted by the board of review had a land assessment over $3.00 per square foot and it was comparable #6, a vacant parcel with a total land assessment of $73,812 which was higher than any other comparable parcel. Furthermore, the Board finds that board of review comparable #5, identical in size to comparable #6, but improved, had a land assessment of $51,835 or $2.29 per square foot whereas vacant comparable #6 had a land assessment of $3.27 per square foot. Based on this evidence, the Board finds the subject's land assessment is inequitable and a reduction is warranted.

As to the improvement inequity argument, the Board finds the parties submitted a total of thirteen comparables. The Board gave less weight to the appellant's comparables #4, #5 and #6 and board of review comparable #2 because they were significantly larger in living area when compared to the subject. The Board finds the remaining nine comparables were similar to the subject in terms of style, size and most property characteristics and had improvement assessments ranging from $42.18 to $58.63 per square foot of living area. The subject's improvement assessment of $51.95 per square foot of living area falls within this range and further appears justified in comparison to board of review comparable #4, the most similar to the subject of all the

comparables in size, exterior construction, and features. The Board thus finds the evidence in the record supports the subject's improvement assessment.

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 established unequal treatment in the land assessment of the subject property by clear and convincing evidence, but the appellant failed to prove unequal treatment in the improvement assessment of the subject dwelling by clear and convincing evidence. The Board finds a reduction in the subject's land assessment is warranted, but the subject's improvement assessment is correct and no change 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.

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.