



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

APPELLANT: Donald & Dorothy Houlf  
DOCKET NO.: 07-00204.001-R-1  
PARCEL NO.: 11-04-19-108-009

The parties of record before the Property Tax Appeal Board are Donald & Dorothy Houlf, 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:** \$20,419  
**IMPR.:** \$87,157  
**TOTAL:** \$107,576

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a six year-old, one-story style brick and frame dwelling that contains 1,950 square feet of living area. Features of the home include central air conditioning, a fireplace, a 400 square foot attached garage and a partial unfinished basement.

Appellant Donald Houlf appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity regarding the subject's improvements as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property. The appraiser, who was not present at the hearing to provide testimony or be cross

examined, used only the sales comparison approach to estimate the subject's market value as of February 2008 at \$290,000.

In the sales comparison approach, the appraiser examined three comparable sales and two active sales listings. The comparables were located across the street or within 0.70 mile of the subject. The comparables consist of one-story style frame or brick and frame dwellings that were new to four years old as of the subject's January 1, 2007 assessment date. These properties range in size from 1,848 to 2,125 square feet of living area and have features that include central air conditioning, two-car attached garages and full or partial unfinished basements. Two comparables have a fireplace. The three comparable sales reportedly sold between May and October 2007 for prices ranging from \$285,750 to \$287,000 or from \$134.47 to \$142.79 per square foot of living area including land. The appraisal depicted the two active listings at \$269,000 and \$314,900 or \$134.28 and \$170.40 per square foot of living area including land. The appraiser adjusted the comparable sales and the active listings for such items as living area, basement finish, no fireplace, no brick trim and no hardwood floors as compared to the subject. After adjustments, the comparable sales had adjusted sales prices ranging from \$136.35 to \$145.89 per square foot of living area including land. The two listings had adjusted listing prices of \$127.61 and \$164.07 per square foot of living area including land. The appraisal included a drawing of the subject dwelling with room dimensions that indicated it contains 2,125 square feet of living area.

As to the improvement inequity argument, the appellant submitted three comparables located in the subject's subdivision. Comparable one was described as a Palm Springs model home like the subject and comparables two and three were described as Green Brier models. The comparables range in age from four to six years and range contain 1,950 or 1,972 square feet of living area. Features of the comparables include central air conditioning, a fireplace and 400 square foot garages. One comparable has a full finished basement, one has a partial unfinished basement and one has no basement. These properties have improvement assessments ranging from \$61,457 to \$67,506 or from \$31.16 to \$34.61 per square foot of living area. The subject has an improvement assessment of \$87,157 or \$44.70 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

During the hearing, appellant Donald Houlf testified the nine board of review comparables are the highest quality models with finished basements and are located on premium lots. He submitted no credible evidence to support these assertions. He also acknowledged the subject has a partial unfinished basement.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$107,576 was disclosed. The subject has an estimated market value of \$322,084 or \$165.17 per square foot of living area including land, as reflected by its assessment and Will County's 2007 three-year median level of assessments of 33.40%.

In support of the subject's estimated market value, the board of review submitted property record cards and a grid analysis of nine comparable sales. All the comparables were Palm Springs model homes like the subject and were located in the subject's Carillon Lakes subdivision. The comparables were described as one-story frame dwellings that range in age from one to seven years and range in size from 1,950 to 2,104 square feet of living area. Property record cards for these comparables indicated most had some brick trim. Features of the comparables include central air conditioning, 400 square foot garages and full basements. Four comparables have a fireplace. These properties sold between September 2005 and June 2007 for prices ranging from \$318,970 to \$387,400 or from \$154.09 to \$187.06 per square foot of living area including land.

In support of the subject's improvement assessment, the board of review submitted improvement data on six of the nine comparables used to support the subject's estimated market value. These properties had improvement assessments ranging from \$82,881 to \$110,943 or from \$40.43 to \$53.08 per square foot of living area. Regarding the subject's disputed living area, the property record card for the home that was submitted by the board of review includes a drawing indicating the home contains 1,950 square feet of living area.

During the hearing, the board of review called the township assessor to testify regarding the subject's assessment. Regarding the appellants' assertion that the board of review's comparables were all situated on premium lots, the witness testified all lots in the subject's subdivision were assessed on a site basis at \$20,419. Regarding the appellants' assertion that the board of review's comparables were the highest quality

homes with finished basements, the witness testified that finished basements are not assessed. Since assessment personnel normally cannot gain access to homes once construction is completed, they do not know if basements are finished.

After hearing the testimony 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 no reduction in the subject property's assessment is warranted. The appellants argued overvaluation as one basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

Regarding the subject's disputed living area, the Board finds both the appellants' appraisal and the subject's property record card contained drawings of the home including dimensions. Since the appraiser was not present to explain how he determined the living area to be 2,125 square feet, the Board finds the home contains 1,950 square feet of living area as detailed on the property record card and as verified by the township assessor.

The appellants submitted an appraisal of the subject property with an estimated market value of \$290,000 as of the report's effective date of February 6, 2008. The appraiser was not present at the hearing to provide testimony or be cross examined regarding the report's preparation. For this reason, the Board gives no weight to the appraisal's value conclusion, but will consider the raw sales data in the report. The Board finds the three comparable sales in the appellants' appraisal and the nine comparable sales submitted by the board of review were all similar to the subject in terms of design, exterior construction, size, age and features. However, the Board gave more weight to the board of review's comparables because they were all Palm Springs model homes like the subject and were located in the subject's subdivision. These most representative comparables sold for prices ranging from \$154.09 to \$187.06 per square foot of living area including land. The subject's estimated market value of \$172.40 per square foot of living area including land falls within this range. Therefore, the Board

finds the subject's market value and its corresponding assessment are supported by the evidence in the record.

The appellants also argued unequal treatment in the assessment process as a basis of the appeal. 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 appellants have not overcome this burden.

The Board finds the parties submitted nine equity comparables. The Board gave less weight to the appellants' comparables two and three because they were not Palm Springs model homes like the subject. The appellants' comparable one and the board of review's comparables were similar to the subject in most respects and had improvement assessments ranging from \$34.61 to \$53.08 per square foot of living area. The subject's improvement assessment of \$44.70 per square foot of living area falls within this range.

In conclusion, the Property Tax Appeal Board finds the appellants have failed to prove overvaluation by a preponderance of the evidence and have also failed to prove inequity by clear and convincing evidence. Therefore, 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. Crit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mark ...*

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: December 23, 2009

*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.