



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

APPELLANT: David & Melissa Adam  
DOCKET NO.: 07-00221.001-R-1  
PARCEL NO.: 04-10-30-304-002-0000

The parties of record before the Property Tax Appeal Board are David & Melissa Adam, 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:** \$18,950  
**IMPR:** \$89,930  
**TOTAL:** \$108,880

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 16,740 square foot parcel improved with an eleven year-old, two-story style brick and frame dwelling that contains 2,722 square feet of living area. Features of the home include central air conditioning, a fireplace, a 756 square foot garage and a full unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of the overvaluation argument, the appellants submitted an appraisal of the subject property wherein the appraiser utilized the cost and sales comparison approaches to estimate the subject's market value to be \$315,000. The appraiser was not present at the hearing to provide testimony or be cross examined regarding his preparation of the report.

In the cost approach, the appraiser used vacant lot sales in the area, as well as the allocation method to estimate the subject's site value at \$80,000. He utilized the Marshall & Swift cost manual to determine a replacement cost for the subject improvements at \$261,607. Depreciation of \$20,605 was subtracted before adding back the site value to derive an indicated value by the cost approach of \$321,002.

In the sales comparison approach, the appraiser examined sales of six comparable properties located in the subject's subdivision. The comparables consist of two-story style brick and frame dwellings that range in age from four to eleven years and range in size from 2,235 to 2,950 square feet of living area. Features of the comparables include central air conditioning, a fireplace, two-car or three-car garages and full unfinished basements. The comparables sold between May 2005 and July 2007 for prices ranging from \$277,500 to \$359,900 or from \$103.75 to \$131.99 per square foot of living area including land. The appraiser adjusted the sales prices of the comparables to account for differences when compared to the subject, such as age, condition, living area, garage size and amenities. After this process, the comparables had adjusted sales prices ranging from \$279,780 to \$334,180 or from \$99.92 to \$139.99 per square foot of living area including land. Based on this analysis, the appraiser estimated the subject's value by the sales comparison approach at \$315,000.

In his reconciliation, the appraiser placed most weight on the market or sales comparison approach.

In further support of the overvaluation argument, the appellants submitted a grid of four comparables located  $\frac{1}{4}$  block to 3.95 miles from the subject. However, the appellants' comparables 1 and 2 are the same properties as comparables 5 and 6 found in their appraisal. The two different comparables (3 and 4 on the grid) consist of one, two-story and one, part two-story and part one-story brick and frame dwellings that are 7 and 15 years old and contain 2,672 or 2,706 square feet of living area. The homes have features that include central air conditioning, a fireplace, garages that contain 780 or 800 square feet of building area and full unfinished basements. The comparables sold in September 2005 or November 2006 for prices of \$294,900 and \$325,000 or \$108.98 and \$121.63 per square foot of living area including land.

In support of the inequity contention, the appellants submitted assessment information on the same four comparables used as additional support for their overvaluation argument. To review, the comparables consist of two-story, or part one-story and part two-story brick and frame dwellings that range in age from 7 to 15 years and range in size from 2,618 to 2,800 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 528 to 800 square feet of building area and full unfinished basements.

These properties have improvement assessments ranging from \$85,150 to \$101,650 or from \$31.87 to \$36.30 per square foot of living area. The subject has an improvement assessment of \$102,300 or \$37.58 per square foot of living area. Finally, the appellants claimed the subject contains 2,532 square feet of living area as determined by their appraiser, not 2,722 as claimed by the assessor. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$121,250 was disclosed. The subject has an estimated market value of \$378,906 or \$139.20 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 32.00%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted a list of 21 sales that occurred in the subject's subdivision between May 2000 and August 2006. The list included limited descriptive information on the comparables that included living area, year built, style and lot number, along with some abbreviations that were not explained. The comparables sold for prices ranging from \$130,000 to \$600,000. The board of review also submitted a grid analysis that details 15 additional comparable sales. The 15 comparables were described as two-story, or part one-story and part two-story frame, masonry, or frame and masonry dwellings that range in age from 3 to 14 years and range in size from 2,348 to 2,955 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 506 to 1,322 square feet of building area and full unfinished basements. Fifteen comparables have a fireplace. The comparables sold between November 2002 and October 2006 for prices ranging from \$265,000 to \$460,000 or from \$103.75 to \$155.67 per square foot of living area including land.

In support of the subject's improvement assessment, the board of review submitted assessment data on the 15 comparables used to support the subject's estimated market value as reflected by its assessment, as well as another grid depicting three additional comparables. The board of review also submitted property record cards for the subject and these three additional comparables. The subject's property record card includes a detailed drawing of the subject dwelling that depicts the home as having 2,722 square feet of living area. The additional comparables were described as part two-story and part one-story masonry or frame dwellings that are 8 or 10 years old and range in size from 2,704 to 2,750 square feet of living area. Features of the additional comparables include central air conditioning, a fireplace, garages that contain from 462 to 864 square feet of building area and full unfinished basements. All eighteen equity comparables submitted by the board of review have improvement assessments ranging from \$83,150 to \$112,400 or from \$30.68 to \$38.04 per

square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Board further finds a reduction in the subject property's assessment is warranted. The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property 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). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board first finds the appellants claimed the subject dwelling contains 2,532 square feet of living area, while the subject's property record card submitted by the board of review depicts the subject's living area as 2,722 square feet of living area. Since the appraiser was not present at the hearing to verify his actual measurement of the subject, the Board finds the subject's property record card provides the best evidence of the subject's living area. Therefore, the subject contains 2,722 square feet of living area.

The Board next finds the appellants submitted an appraisal of the subject property, but the appraiser was not present at the hearing to provide testimony or be cross-examined regarding his appraisal methodology. For this reason, the Board gave no weight to the appraiser's market value determination, but will consider the raw sales data in the appraisal, along with the appellants' two additional sales and the 36 comparable sales submitted by the board of review.

The Board gave less weight to comparables 1 and 2 in the appellants' appraisal because they were significantly smaller in living area when compared to the subject. The Board also gave less weight to comparables 3 and 4 in the appellants' appraisal because they were newer than the subject. The Board gave less weight to comparable 6 in the appellant's appraisal because it sold in May 2005, too long before the subject's January 1, 2007 assessment date to reliably indicate a value for the subject. The Board gave less weight to the list of 21 sales submitted by the board of review because sufficient detail concerning their features was not submitted to facilitate their comparison to the subject. Regarding the 15 comparable sales on the board of review's grid analysis, the Board gave less weight to nine comparables because their sales occurred in 2005 or earlier and cannot be relied upon to indicate a value for the subject. The Board also gave less weight to the board of review's comparable 15 because its \$460,000 sale price, which is well above all the other comparables in the record, indicates it is too far outside

the range of the other similar properties under consideration in this appeal to indicate a reasonable value for the subject. The Board finds the appellants' appraisal comparable 5, the appellants' additional comparable sale 4 and the board of review's comparables 1, 4, 7, 8 and 9 were similar to the subject in terms of style, size, age and most amenities and sold for prices ranging from \$106.84 to \$127.90 per square foot of living area. The subject's estimated market value as reflected by its assessment of \$139.20 per square foot of living area including land falls above this range. Based on this analysis, the Property Tax Appeal Board finds the subject had a market value of \$340,250. Since market value has been established, the 2007 Will County median level of assessments of 32.00% shall apply.

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 22 equity comparables for its consideration. The Board gave less weight to the board of review's comparable 12 because it was significantly newer than the subject. The Board also gave less weight to the board of review's comparable 15 because, as indicated by its sale price of \$460,000 addressed in the overvaluation discussion above, this property indicates it is outside the range of the other similar comparables in this record. The Board finds the remaining comparables were similar to the subject in most respects and had improvement assessments ranging from \$31.87 to \$37.83 per square foot of living area. The subject's improvement assessment of \$37.58 per square foot of living area falls within this range. Therefore, the Board finds the most similar equity comparables in the record support the subject's assessment and no additional reduction is warranted beyond that granted as a result of the appellants' successful overvaluation contention.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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

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is a practical uniformity, which appears to exist on the basis of the evidence.

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.

*Donald 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: October 28, 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.