



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

APPELLANT: Barbara Amelio
DOCKET NO.: 07-00228.001-R-1
PARCEL NO.: 19-09-28-104-056

The parties of record before the Property Tax Appeal Board are Barbara Amelio, the appellant; 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: \$27,767
IMPR.: \$96,935
TOTAL: \$124,702

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,088 square foot parcel improved with a six year-old, two-story style brick and frame townhome that contains 2,862 square feet of living area. Features of the home include central air conditioning, a fireplace, a 441 square foot garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvement assessments and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellant submitted data on six comparable properties located near the subject. The comparables range in size from 2,146 to 2,458 square feet of land area and have land assessments of \$26,959 or \$27,767 or from \$11.30 to \$12.94 per square foot of land area. The subject has a land assessment of \$27,767 or \$13.30 per square foot.

In support of the improvement inequity argument, the appellant submitted a grid analysis of the same six comparables used to support the land inequity contention. The comparables consist of two-story style brick and frame townhomes that range in age from five to nearly eight years and contain 2,862 square feet of living area. Features of the comparables include central air conditioning, a fireplace, 441 square foot garages and full unfinished basements. These properties have improvement assessments ranging from \$86,172 to \$95,219 or from \$30.11 to \$33.27 per square foot of living area. The subject has an improvement assessment of \$96,935 or \$33.87 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales data on five of the six comparables used to support the inequity contention. The comparables were reported to have sold between January 2000 and July 2005 for prices ranging from \$259,000 to \$359,000 or from \$90.50 to \$125.44 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During the hearing, the appellant testified the board of review omitted sales information for the comparables it submitted in support of the subject's assessment. The appellant reported the board of review's comparables sold between December 1999 and May 2006, but supplied no sales prices for these properties.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$124,702 was disclosed. The subject has an estimated market value of \$389,694 or \$136.16 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 assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid analysis of seven comparable properties located in the subject's subdivision. The comparable lots range in size from 2,227 to 2,434 square feet of land area and have land assessments ranging from \$26,959 to \$29,156 or from \$11.52 to \$12.47 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted a grid analysis of the same seven comparables used to support the subject's land assessment. The comparables consist of two-story style brick and frame townhomes that are eight or five years old and all contain 2,862 square feet of living area. The comparables were described as "Colonial A" model homes, identical to the subject. Features of the comparables include central air conditioning, a fireplace, garages that contain 441 square feet of building area and full unfinished basements. These properties have improvement

assessments ranging from \$90,554 to \$105,894 or from \$31.64 to \$37.00 per square foot of living area.

The board of review did not respond directly to the appellant's overvaluation claim. However, the board of review submitted property record cards for the seven comparables used to support the subject's land and improvement assessments. The property record cards disclosed only one property, comparable #4, was sold in May 2006 for \$401,500 or \$140.29 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Frankfort Township deputy assessor Kevin Burns to testify. The witness testified the subject's subdivision was reevaluated in 2007 during a quadrennial reassessment. The effect of this reassessment was to tighten the range of assessments in the development. Regarding the appellant's land inequity argument, Burns testified all but one of the appellant's comparables had their assessments changed and that the basis for land assessment was site value, not per square foot, as claimed by the appellant. The witness noted five of the appellant's land comparables and three of the board of review's land comparables had land assessments of \$27,767, identical to the subject, even though their lot sizes varied by up to several hundred feet. The witness also observed that five of the appellant's six improvement comparables were "Georgian" model homes, not "Colonial A" designs like the subject and all seven of the board of review's comparables. Burns testified the "Georgian" model homes originally sold for less than the "Colonial A" design homes.

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 that a reduction in the subject's assessment is not warranted. The appellant's first argument was unequal treatment in the assessment process. 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 appellant has not overcome this burden.

As to the land inequity contention, the Board finds the parties submitted 13 comparables for its consideration. All the comparables were located in the subject's subdivision and varied in size from 2,146 to 2,458 square feet of land area, while the subject lot contains just 2,088 square feet. Because of the variations in lot size, the comparables had land assessments ranging from \$11.30 to \$12.47 per square foot of land area. The

subject's land assessment, due to its smaller size, is \$13.30 per square foot. However, the Board finds Burns' testimony revealed that the basis for determining land assessments was on a per site basis, not a per square foot basis as claimed by the appellant. The Board finds five of the appellant's land comparables and three of the board of review's land comparables had land assessments of \$27,767, identical to the subject, even though their lot sizes varied by up to several hundred feet. For this reason, the Board finds the evidence in the record demonstrates the subject's land assessment is equitable and no reduction is warranted.

Regarding the improvement inequity argument, the Board finds the parties submitted 13 comparables. The Board gave less weight to five of the appellant's comparables because they were "Georgian" model homes, slightly different than the subject's "Colonial A" design. Testimony by Burns revealed that "Georgian" model homes originally sold for less than "Colonial A" design homes. The Board finds the seven comparables submitted by the board of review, as well as the appellant's comparable #1, were "Colonial A" homes and were identical to the subject in terms of design, exterior construction, size and most features. These most representative comparables had improvement assessments ranging from \$30.11 to \$37.00 per square foot of living area. The subject's improvement assessment of \$33.87 per square foot of living area falls within this range.

The appellant also argued overvaluation as a 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 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted sales information on five comparables, whereas the board of review's evidence had recent sale information on only one comparable. The Board gave less weight to four of the appellant's comparables because they sold in 2000 or 2002, long before the subject's assessment date of January 1, 2007. The Board finds the appellant's comparable #5 and the board of review's comparable #4 sold in July 2005 and May 2006, respectively, for prices of \$125.44 and \$140.29 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$136.16 per square foot of living area including land falls between these two most similar comparable sales in the record.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence and also failed to prove overvaluation by a preponderance of the evidence and the subject's assessment 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. 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: November 25, 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.