



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

APPELLANT: Kurt Zielinski
DOCKET NO.: 07-00229.001-R-1
PARCEL NO.: 19-09-10-203-019-0000

The parties of record before the Property Tax Appeal Board are Kurt Zielinski, 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: \$22,327
IMPR: \$82,925
TOTAL: \$105,252

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,735 square foot parcel improved with an eight year-old, part one-story and part two-story brick and frame dwelling that contains 2,675 square feet of living area. Features of the home include central air conditioning, a fireplace, a 483 square foot garage and a full basement that is partially finished.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted information on four comparables located within one block of the subject. The comparable lots range in size from 12,924 to 15,593 and have land assessments ranging from \$21,604 to \$22,220 or from \$1.42 to \$1.72 per square foot of land area. The subject has a land assessment of \$82,925 or \$1.75 per square foot of land area.

In support of the improvement inequity argument, the appellant submitted improvement data on the same four comparables used to

support the land inequity contention. The comparables consist of part one-story and part two-story brick and frame dwellings that range in age from seven to nine years and range in size from 2,515 to 2,641 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 462 to 588 square feet of building area and full or partial basements, one of which was reported to be finished. These properties have improvement assessments ranging from \$70,409 to \$80,715 or from \$26.62 to \$30.44 per square foot of living area. The subject has an improvement assessment of \$82,925 or \$31.60 per square foot of living area, based on the appellant's claim that the subject's living area was 2,624 square feet. The appellant contends the township assessor had erred in measuring the additional square footage associated with a "bonus room" over the subject's garage. As a result of this purported error, the appellant claimed the subject contains 2,624 square feet of living area.

The appellant's evidence also claimed several of the comparables used by the board of review had features not enjoyed by the subject. However, the appellant failed to submit any credible market evidence to demonstrate how these features impacted the market value or corresponding assessments of the comparables or the subject. Based on this evidence, the appellant 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 \$105,252 was disclosed. In support of the subject's land assessment, the board of review submitted information on four comparables located in the subject's subdivision. The comparables contain either 12,510 or 13,027 square feet of land area and have land assessments ranging from \$22,600 to \$26,403 or from \$1.81 to \$2.03 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted a grid analysis and property record cards for the subject as well as the same four comparables used to support the subject's land assessment. The comparables consist of part one-story and part two-story brick and frame dwellings that range in age from two to eight years and range in size from 2,658 to 2,996 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 483 to 736 square feet of building area and full basements, one of which contains 500 square feet of finished area. These properties have improvement assessments ranging from \$93,696 to \$100,500 or from \$33.43 to \$39.14 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative testified the subject's living area had been revised to include the bonus room over the garage. The subject's property record

card includes a drawing of the subject and depicts the dwelling's living area as containing 2,675 square feet. The representative also testified the improvement assessments of the appellant's comparables are ranked among the lowest of the 168 homes in the subdivision and that the subject is the 48th lowest.

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 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.

Regarding the land inequity contention, the Board finds the parties submitted eight comparables located in the subject's subdivision. All the comparables were similar to the subject in size and had land assessments ranging from \$1.42 to \$2.03 per square foot of land area. The subject's land assessment of \$1.75 per square foot falls within this range.

The Board next finds the parties disputed the subject's living area. The appellant claimed the area of the bonus room over the garage had been miscalculated. The Board finds the appellant submitted no blueprint, floor plan or other evidence to support this claim, but the board of review submitted the subject's revised property record card, which depicts the subject's living area as containing 2,675 square feet. The Board finds the best evidence of the subject's living area is found on the subject's property record card and thus, that the subject contains 2,675 square feet.

Regarding the improvement inequity contention, the Board gave less weight to the board of review's comparables three and four because they were significantly newer than the subject. The Board finds the appellant's comparables and the board of review's comparables one and two were similar to the subject in terms of design, exterior construction, size, age, location and amenities. These most representative comparables had improvement assessments ranging from \$26.62 to \$34.55 per square foot of living area. The subject's improvement assessment of \$31.00 per square foot of living area falls within this range. The appellant testified the board of review's comparables had some features not enjoyed by the subject. The Property Tax Appeal Board finds the higher improvement assessments of the board of review's comparables

reflect these additional amenities. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process regarding either the subject's land or improvements by clear and convincing evidence and 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. 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.