



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

APPELLANT: Zofia Pakos
DOCKET NO.: 07-00232.001-R-1
PARCEL NO.: 11-04-24-215-006-0000

The parties of record before the Property Tax Appeal Board are Zofia Pakos, the appellant, 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: \$19,710
IMPR.: \$100,360
TOTAL: \$120,070

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and brick construction containing 2,509 square feet of living area. The dwelling is 2 years old. Features of the home include a full basement, central air conditioning, a fireplace, and an attached garage of 566 square feet of building area. The property is located in Lockport, Lockport Township, Will County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted a grid analysis along with color photographs of four comparables. The appellant also reported that the subject property was purchased in June 2005 for \$341,900 or \$136.27 per square foot of living area, land included.

The four comparables in the grid analysis were described as two-story masonry or frame and masonry dwellings that were 2 or 3 years old. The dwellings range in size from 2,519 to 3,236 square feet of living area. Features include unfinished basements, central air conditioning, a fireplace, and a garage ranging in size from 324 to 672 square feet of building area.

The comparables have improvement assessments ranging from \$92,827 to \$108,067 or from \$28.69 to \$40.99 per square foot of living area. The subject's improvement assessment is \$108,536 or \$43.26 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$93,623 or \$37.31 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and sale prices for each of the comparables. The sales occurred between August 2004 and July 2005 for prices ranging from \$300,000 to \$340,487 or from \$92.71 to \$130.11 per square foot of living area, land include. Based on this evidence, the appellant requested a total assessment reduction to \$113,333 or to reflect a market value of approximately \$340,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$128,246 was disclosed. The subject's assessment reflects an estimated market value of \$383,970 or \$153.04 per square foot of living area, land included, using the 2007 three-year median level of assessments for Will County of 33.40%.

In response to the appellant's data, on behalf of the board of review the Lockport Township Assessor argued that while appellant utilized comparable sales, appellant did not "provide any documentation to prove that the homes are selling for less than we have them assessed for."

In support of the subject's assessment and market value, the board of review presented a grid analysis with limited descriptions and assessment information on four comparable properties consisting of two-story masonry or frame and masonry dwellings that were 1 or 2 years old. The dwellings range in size from 2,794 to 3,173 square feet of living area. Features include basements and garages ranging in size from 717 to 1,011 square feet of building area. Three comparables had a fireplace. From the underlying property record cards, each of the comparables also had central air conditioning. These properties have improvement assessments ranging from \$111,512 to \$132,412 or from \$37.70 to \$45.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment. The board of review also reported that these comparables sold between March and July 2006 for prices ranging from \$415,000 to \$480,320 or from \$140.30 to \$163.71 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The parties submitted eight equity comparables to support their respective positions before the Board. Based on differences in size, garage size and/or exterior construction, the Board has given less weight to appellant's comparable #2 and all four of the board of review's comparables which were substantially superior to the subject in size, basement size, exterior construction and garage size. The Board finds appellant's comparables #1, #3 and #4 were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$39.03 to \$40.99 per square foot of living area. The subject's improvement assessment of \$43.26 per square foot of living area is above the range established by these most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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 (3rd Dist. 2002).

Having reduced the subject's assessment on grounds of equity to reflect an estimated market value of \$359,491, the Board finds the evidence in the record does not support a further reduction in the subject's assessment on grounds of overvaluation.

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: June 18, 2010

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.