



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

APPELLANT: Karen Swiecicki
DOCKET NO.: 07-00241.001-R-1
PARCEL NO.: 19-09-12-310-017-0000

The parties of record before the Property Tax Appeal Board are Karen Swiecicki, 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: \$27,393
IMPR.: \$125,785
TOTAL: \$153,178

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a five year-old, part one-story and part two-story style brick and frame dwelling that contains 3,650 square feet of living area. Features of the home include central air conditioning, a fireplace, a 715 square foot garage, a partial unfinished basement and an 828 square foot swimming pool.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment and overvaluation as the bases of the appeal.

In support of the inequity argument, the appellant submitted property record cards, photographs and a grid analysis of three comparables located in the subject's subdivision. The comparables consist of part one-story and part two-story style brick and frame dwellings that are approximately five or six

years old and range in size from 3,338 to 3,605 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 704 to 729 square feet of building area and full or partial unfinished basements. These properties have improvement assessments ranging from \$106,134 to \$114,254 or from \$30.80 to \$31.80 per square foot of living area. The subject has an improvement assessment of \$125,785 or \$34.46 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on the same three comparables used to support the inequity contention. The comparables were reported to have sold between June 2002 and March 2003 for prices ranging from \$290,000 to \$320,118 or from \$80.44 to \$95.90 per square foot of living area including land. 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 \$153,178 was disclosed. The subject has an estimated market value of \$478,681 or \$131.15 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 improvement assessment, the board of review submitted a letter prepared by the township assessor, a subdivision map, property record cards and a grid analysis of four comparable properties located in the subject's subdivision. The comparables were reported to be the "Fane Deluxe" model home like the subject, and are two-story style brick and frame dwellings that range in age from six to nine years and range in size from 3,828 to 4,184 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 660 to 768 square feet of building and full or partial unfinished basements. Three comparables have one or two fireplaces and three have swimming pools. These properties have improvement assessments ranging from \$134,971 to \$148,759 or from \$35.26 to \$35.77 per square foot of living area.

The board of review submitted no comparable sales in support of the subject's estimated market value as reflected by its assessment. 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 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.

The Board finds that while all the comparables submitted by the parties were similar to the subject in design, age, size and most features and were located in the subject's subdivision, the comparables submitted by the board of review were "Fane Deluxe" model homes, as is the subject and three had swimming pools like the subject. For this reason, the Board gave most weight to the board of review's comparables. These properties had improvement assessments ranging from \$34.55 to \$35.77 per square foot of living area. The subject's improvement assessment of \$34.46 per square foot of living area falls below the range of the most similar comparables in the record. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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 the same three comparables used to support the inequity argument, while the board of review submitted no comparable sales or other market information in support of the subject's assessment. The appellant's comparables sold in 2002 and 2003, too long before the subject's January 1, 2007 assessment date to be reliable value indicators for the subject. Therefore, the Board finds the appellant has failed to meet her burden of proof.

In summary, the Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence or overvaluation by a preponderance of the 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: 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.