



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

APPELLANT: Patricia Trebs
DOCKET NO.: 07-00257.001-R-1
PARCEL NO.: 23-16-18-204-007-0000

The parties of record before the Property Tax Appeal Board are Patricia Trebs, 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 land assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$16,031
IMPR.: \$72,333
TOTAL: \$88,364

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two-story brick and frame dwelling containing 2,464 square feet of living area that was built in 1973. Amenities include an unfinished basement, central air conditioning, a fireplace, a 779 square foot attached garage, a screened porch and a shed. The subject dwelling is situated on a 21,375 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board arguing both overvaluation and unequal treatment in the assessment process regarding the subject's land and improvement assessments as the bases of the appeal.

In support of these claims, the appellant submitted property record cards, Multiple Listing Sheets and analysis of five suggested comparables located in close proximity to the subject. The comparables consist of two, split-level and three, two-story brick, frame or brick and frame dwellings that were built from 1985 to 1996. The appellant indicated all the comparables have full or partial finished basements, one fireplace, central air conditioning and garages that range in size from 440 to 704

square feet. The appellant indicated the dwellings range in size from approximately 2,890 to 3,938 square feet of living area. The appellant included the finished basement areas square footage in the total overall amount of living area for the comparables. The comparables sold from April 2007 to November 2007 for sale prices ranging from \$240,000 to \$480,000 or from \$71.00 to \$166.00 per square of living area including land, including finished basement square footage.

The comparables have improvement assessments ranging from \$66,325 to \$93,004. The appellant calculated the comparables have improvements assessments ranging from \$21.00 to \$29.60 per square foot of living area, including the finished basement area square footage. The subject property has an improvement assessment of \$72,333 or \$29.36 per square foot of living area. The comparables have lots that range in size from 14,400 to 30,000 square feet of land area with land assessments ranging from \$16,408 to \$19,308 or from \$.64 to \$1.22 per square foot of land area. The subject property has a land assessment of \$17,334 or \$.82 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$89,667 was disclosed. The subject's assessment reflects an estimated market value of \$268,464 using Will County's 2007 three-year median level of assessment of 33.40%. In support of the subject's assessment, the board of review submitted a memo addressing the appeal prepared by the township assessor, property record cards and an analysis of comparables 1 through 3 that were submitted by the appellant.

In the memo addressing the appeal, the township assessor inferred that the appellant incorrectly included finished basement area in the amount of above living area for each comparable. The township assessor contends their records do not show and they have no knowledge of the comparables having finished basement, while simultaneously acknowledging the appellant gathered the descriptive information from Multiple Listing Sheets. In any case, the assessor contends finished basement area should not be included in the square footage of living area.

Based on property record cards, the township assessor's analysis indicates comparables 1 through 3 submitted by the appellant range in size from 2,227 to 2,480 square feet of living area and have improvement assessments ranging from \$66,325 to \$89,479 or from \$27.35 to \$36.08 per square foot of living area. The township assessor analysis shows the subject dwelling contains 2,576 square feet of living area with an improvement assessment of \$72,333 or \$28.08 per square foot of living area.

With respect to the subject's land assessment, the township assessor's memo states "Land values in this subdivision are in

range comparable with the size and location of the lot." No explanation of this statement was provided nor did the township assessor submit any land assessment information or comparables that would demonstrate the subject lot was uniformly assessed.

The board of review did not submit any market value evidence to address the overvaluation argument raised by the appellant.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In rebuttal, the appellant attempted to calculate a market value for the subject property using a three step process from data using S & P Case-Shiller, which shows a general nationwide decline of real estate values. This information was supplemented with various other national sources regarding the general trend of declining real estate values in the United States. Notwithstanding the fact that this anecdotal data is not credible or direct evidence that would demonstrate the subject's assessment is not reflective of its fair market value, (see 86 Ill.Adm.Code §1910.65(c)), the Board finds it cannot consider this new evidence. Sections 1910.66(a) and (c) of the Rules of the Property Tax Appeal Board state:

Upon receipt of the argument and accompanying documentation filed by a party, any other party may, within 30 days after the postmark date of the Board's notice, file written or documentary rebuttal evidence. Rebuttal evidence shall consist of written or documentary evidence submitted to explain, repel, counteract or disprove facts given in evidence by an adverse party and must tend to explain or contradict or disprove evidence offered by an adverse party. Rebuttal evidence shall include a written factual critique based on applicable facts and law, a review appraisal, or an analysis of an adverse party's appraisal prepared by a person who is an expert in the appraisal of real estate. This written critique, review appraisal, or analysis must be submitted within the responding party's 30-day rebuttal period pursuant to this Section. (86 Ill.Adm.Code §1910.66(a)).

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 only the subject's land assessments is supported.

Before turning to the merits of the inequity and overvaluation claims raised by the appellant, the Board finds the parties differ with respect to the subject's and comparables' dwelling sizes. After reviewing property record cards and Multiple Listing Sheets contained in this record, the Board finds the subject dwelling contains 2,464 square feet of living area. In addition, the Board finds the appellant incorrectly included the finished lowers level or basement square footage in the total amount of living area for the comparables. Accepted real estate valuation theory provides that only above grade finished area is used to calculate the amount of total living area. Finished lower levels or basements are considered an amenity or feature for comparison purposes. Based on this analysis, the Board finds the comparables submitted by the appellant range in size from 2,227 to 2,480 square feet of living area.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has not overcome this burden.

The appellant submitted five suggested comparable sales for the Board's consideration. The board of review did not submit any market evidence addressing the appellant's overvaluation claim. The Board gave less weight to comparables 1 and 3 submitted by the appellant due to their dissimilar spilt-level design when compared to the subject's two-story design. The Board finds comparable sales 2, 4 and 5 submitted by the appellant are more similar to the subject in location, design, size, and features, but are newer in age than the subject. They sold from June to November 2007 for prices ranging from \$280,000 to \$480,000 or from \$112.90 to \$198.84 per square of living area including land. The subject's assessment reflects an estimated market value of \$268,464 or \$108.95 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

The appellant also argued 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 overcome this burden of proof regarding only the subject's land assessment.

The Board finds the appellant submitted land assessment data for five suggested comparables. The board of review submitted a response from the township assessor stating "Land values in this subdivision are in range comparable with the size and location of the lot." The Board gave this response no weight. The Board finds there was no explanation of this statement nor did the township assessor or board of review provide any land assessment information or comparables that would demonstrate the subject lot was uniformly assessed. The Board also gave less weight to land comparables 1 and 4 submitted by the appellant due to their smaller or larger sizes when compared to the subject. The Board finds the three remaining land comparables are most similar to the subject in size and location. They contain from 21,825 to 24,000 square feet of land area and have land assessments ranging from \$16,408 to \$17,334 or from \$.70 to \$.75 per square foot of land area. The subject property contains 21,375 square feet of land area with a land assessment of \$17,334 or \$.82 per square foot of land area, which falls above the range established by the most similar land comparables contained in this record. Based on this analysis, the Board finds the subject's land assessment is inequitable and a reduction is warranted.

With respect to the subject's improvement assessment, the parties submitted descriptions and assessment data for five suggested assessment comparables for the Board's consideration. The Board placed less weight on two comparables submitted by both parties due to their dissimilar split-level design when compared to the subject's two-story design. The Board finds the three remaining comparables are more similar to the subject in location, design, size, and features, but are newer in age than the subject. They have improvement assessments ranging from \$89,479 to \$93,004 or from \$36.08 to \$38.53 per square foot of living area. The subject property has an improvement assessment of \$72,333 or \$29.36 per square foot of living area, which falls well below the range established by the most similar comparables contained in this record. Therefore, no reduction in the subject's improvement assessment is warranted.

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. Thus, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvements were inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's improvement assessment

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as established 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 M. Louie

Member

Shawn R. Lerski

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: February 18, 2011

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.