



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

APPELLANT: Cheryl Basso  
DOCKET NO.: 07-00261.001-R-1  
PARCEL NO.: 06-03-22-409-045-0000

The parties of record before the Property Tax Appeal Board are Cheryl Basso, 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:** \$14,760  
**IMPR.:** \$70,494  
**TOTAL:** \$85,254

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 17 year-old, one-story style frame dwelling that contains 1,980 square feet of living area. Features of the home include central air conditioning, a 506 square foot garage and a full unfinished basement.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted photographs, property record cards and a grid analysis of three comparable properties located in the subject's subdivision. The comparables consist of one-story style frame dwellings that range in age from 17 to 37 years and range in size from 2,114 to 2,412 square feet of living area. Features of the comparables include central air conditioning, a fireplace and garages that contain from 480 to 1,118 square feet of building area. One comparable has a full unfinished basement, while two comparables have slab foundations. These properties have improvement assessments ranging from \$70,471 to \$78,473 or from

\$32.31 to \$33.33 per square foot of living area. The subject has an improvement assessment of \$70,494 or \$35.60 per square foot of living area. 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 \$85,254 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the subject's subdivision. The comparables consist of one-story style frame dwellings that range in age from 17 to 38 years and range in size from 1,872 to 2,051 square feet of living area. Features of the comparables include central air conditioning, two-car or three-car garages and full basements. These properties have improvement assessments ranging from \$67,451 to \$77,532 or from \$36.03 to \$37.80 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted information on three additional comparables. The Board finds that Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states in part:

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 the guise of rebuttal evidence. 86 Ill.Adm.Code 1910.66(c).

Therefore, the Board finds the additional comparables are inadmissible.

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.

The Board finds the parties submitted six comparables for its consideration. While all the comparables were similar to the subject in terms of design and exterior construction, the Board gave less weight to the appellant's comparables #2 and #3 because

they had slab foundations, dissimilar to the subject's full basement, and were also significantly larger in living area and older than the subject. The Board also gave less weight to the board of review's comparables #2 and #3 because they likewise were significantly older than the subject. The Board finds the appellant's comparable #1 and the board of review's comparable #1 were similar to the subject in size, age, foundation and most features and had improvement assessments of \$33.33 and \$36.03 per square foot of living area. The subject's improvement assessment of \$35.60 falls between the two most representative comparables. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process 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: 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.