



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

APPELLANT: Charles Haselberger
DOCKET NO.: 07-00273.001-R-1
PARCEL NO.: 19-09-20-451-005-0000

The parties of record before the Property Tax Appeal Board are Charles Haselberger, 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: \$ 33,162
IMPR.: \$117,301
TOTAL: \$150,463

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is comprised of a 17,014 square feet of land area that is improved with a single-family dwelling. The subject parcel is located in Frankfort Township, Will County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land assessment as the basis of the appeal. The appellant also claimed the assessor miscalculated the size of the subject lot. However, the parties stipulated at the hearing the subject lot has 17,014 square feet of land area based upon a GIS map provided by the board of review. The subject's improvement assessment was not contested.

In support of the inequity claim, the appellant submitted property record cards and an equity analysis detailing three suggested land comparables located approximately one block from the subject. Testimony revealed the lots back to a creek or small pond with mature trees. The lots range in size from 32,486

to 69,121 square feet of land area and have land assessments ranging from \$33,163 to \$63,510 or from \$.92 to \$1.02 per square foot of land area. The subject property has a land assessment of \$33,162 or \$1.95 per square foot of land area.

The appellant argued comparable 1 is four times larger than the subject, but is assessed only two times higher than the subject. The appellant argued comparables 2 and 3 are two times larger than the subject, but have land assessments equal to the subject. The appellant argued the comparables' land assessments increased by 7.5% from 2006 to 2007, but the subject's 2007 land assessment increased by 82.31% from 2006. In addition, the appellant argued the subject's land assessment increased by 137.87% from 2002 to 2007, whereas the comparables land assessments increased by approximately 40% over the same time period. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$150,463 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, a location map and an assessment analysis of four suggested land comparables located two lots north or south of the subject. Chuck Nebes, Deputy Assessor for Frankfort Township, was present at the hearing for direct testimony and cross-examination regarding the evidence prepared on behalf of the board of review. The lots range in size from 13,978 to 16,015 square feet of land area and have land assessments ranging from \$33,163 to \$40,193 or from \$2.07 to \$2.88 per square foot of land area. The subject property has a land assessment of \$33,162 or \$1.95 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Nebes was questioned why the subject's land assessment increased by 82.31% from 2006. He explained that 2007 started a new quadrennial re-assessment in Will County and the subject land was under-assessed. Nebes testified the subject's 2006 land assessment of \$18,190 was too low in relation to other lots in the subdivision. The assessor indicated the comparables used by the appellant had 2006 land assessments ranging from \$30,849 to \$59,079, considerably higher than the subject's 2006 land assessment of \$18,190. Nebes next testified lots in the subject's subdivision were assessed on a site basis regardless of size, but he could not explain the differences in land assessments, which ranged from \$33,162 to \$63,510.

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 Board further finds no reduction in the subject's land assessment is warranted.

The appellant 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 not overcome this burden.

The parties submitted seven suggested assessment comparables for the Board's consideration. The Property Tax Appeal Board finds the land comparables submitted by the board of review are most similar to the subject in size and location. They have land assessments ranging from \$33,163 to \$40,193 or from \$2.07 to \$2.88 per square foot of land area. The subject property has a land assessment of \$33,162 or \$1.95 per square foot of land area, which falls below the range established by the most similar land comparables contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's land assessment is supported and no reduction is warranted.

The Property Tax Appeal Board gave diminished weight to the comparables submitted by the appellant due to their larger lot sizes when compared to the subject. The Board recognizes the appellant's argument and finds it problematic that larger, superior situated properties have similar or proportionately lower land assessments than the subject without supporting market evidence. However, the Board finds it lacks jurisdiction to determine the correctness of these comparables' land assessments. The Board's jurisdiction in this appeal is to find the subject's correct land assessment based on the principals of uniformity.

The Board gave also little merit to the appellant's argument that the assessor unjustly increased the subject's assessment by 82.31% from the prior assessment and by 137.87% from 2002 in relation to the percentage of assessment increase incurred by the comparables over the same time period. The Board finds this type of analysis is not a persuasive indicator demonstrating assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage

rates depending on prevailing market conditions and prior year's assessments.

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 geographic 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment 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 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.