



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

APPELLANT: Marcelino & Reina Rosales  
DOCKET NO.: 07-00274.001-R-1  
PARCEL NO.: 06-03-13-106-028-0000

The parties of record before the Property Tax Appeal Board are Marcelino & Reina Rosales, the appellants, 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:** \$17,570  
**IMPR.:** \$76,891  
**TOTAL:** \$94,461

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 8,120 square feet is improved with a two-story dwelling of frame construction containing 2,424 square feet of living area. The dwelling is 3 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 483 square feet of building area. The property is located in Romeoville, Plainfield Township, Will County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation. The appellants also reported the subject property was purchased in October 2004 for \$297,000 from the previous owner after having been advertised for sale in the local paper for a period of four months.

In further support of the appeal, the appellants submitted a grid analysis and supporting documentation. The appellants contend that the comparables presented are very similar, located very close to each other within the same subdivision, and were built by the same developer/builder, Pasquenelli Construction Company.

In the grid analysis, the five comparables were described as two-story frame or frame and brick dwellings that were 2 or 3 years old. The dwellings range in size from 2,194 to 2,424 square feet of living area. Features include unfinished 1,000 square foot basements, central air conditioning, and 483 square foot garages. The comparables have improvement assessments ranging from \$67,966 to \$76,289 or from \$29.73 to \$31.47 per square foot of living area. The subject's improvement assessment is \$76,891 or \$31.72 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$73,891 or \$30.48 per square foot of living area.

In support of the overvaluation argument, the appellants submitted sale dates and sale prices for all of the comparables. The sales occurred between August 2004 and October 2006 for prices ranging from \$243,690 to \$315,000 or from \$100.53 to \$143.57 per square foot of living area, land include. Based on this evidence, the appellants requested a total assessment reduction to \$91,461 or to reflect a market value of approximately \$274,383.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$94,461 was disclosed. The subject's assessment reflects an estimated market value of \$282,817 or \$116.67 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, the board of review through the Plainfield Township Assessor noted that there are a total of 56 Magnolia model dwellings like the subject in the subdivision; in 2006, three of them sold with over a 7% increase in price from their original 2004 sale prices. Moreover, the assessor noted that the subject's current estimated market value is less than the subject's 2004 purchase price meaning that the subject property is not overvalued.

The board of review presented a grid analysis with descriptions and assessment information on five comparable properties located in the subject's subdivision and consisting of two-story frame Magnolia model dwellings that were each 3 years old. Board of review comparable #4 was the same as appellant's comparable #5. The dwellings range in size from 2,412 to 2,436 square feet of living area. Features include full or partial basements, central air conditioning, and a two-car garage. One comparable also had a fireplace. These properties have improvement assessments ranging from \$72,241 to \$81,375 or from \$29.95 to \$33.41 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 comparables #1, #2 and #3 sold between February and December 2006 for prices ranging from \$265,000 to \$370,000 or from \$109.87 to \$151.89 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.

In written rebuttal, the appellants reiterated their belief that their presented comparables were the best.

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 not warranted.

The appellants contend 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). 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 appellants have not met this burden.

The parties submitted ten equity comparables to support their respective positions before the Board. All of the suggested comparables appear to be in the same subdivision as the subject and similar in age, size and amenities. These comparables had improvement assessments that ranged from \$29.73 to \$33.41 per square foot of living area. The subject's improvement assessment of \$31.72 per square foot of living area is within the range established by these 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 equitable and a reduction in the subject's assessment is not 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 taxation 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 appellants 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. For the foregoing reasons, the Board finds that the appellants have 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 on grounds of lack of uniformity.

The appellants also contend 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 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of eight comparable sales for the Board's consideration. Again, all of the comparables were in the subject's subdivision and similar in age, size, design and features to the subject property. The comparables sold between February 2005 and December 2006 for prices ranging from \$100.53 to \$151.89 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$282,817 or \$116.67 per square foot of living area, including land, using the three-year median level of assessments for Will County of 33.40%. The Board finds the subject's assessment reflects a market value that falls within and at the lower end of the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation. Moreover, the subject's 2007 estimated market value as reflected by its assessment is less than its 2004 purchase price of \$297,000.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the 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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

Member

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: May 21, 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.