



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

APPELLANT: Michael & Kim Tarnow
DOCKET NO.: 07-00288.001-R-1
PARCEL NO.: 19-09-14-408-019-0000

The parties of record before the Property Tax Appeal Board are Michael & Kim Tarnow, 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 assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 20,122
IMPR.: \$ 91,948
TOTAL: \$112,070

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling containing 2,332 square feet of living area that was built in 1993. Amenities include a full unfinished basement, central air conditioning, a fireplace and a three-car attached garage.

The appellants appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellant submitted photographs, property record cards and an equity analysis detailing five suggested comparables located within one block from the subject. The comparables consist of a split-level style and four, two-story brick and frame dwellings that were built from 1993 to 1998. Features include full unfinished basements, central air conditioning, one fireplace and two or three car attached garages. Comparable 2 has a swimming pool and comparable 5 has a second three-car detached garage.

The dwellings range in size from 2,024 to 2,710 square feet of living area and have improvement assessments ranging from \$77,156 to \$93,042 or from \$33.92 to \$38.66 per square foot of living area. The subject property has an improvement assessment of \$99,133 or \$42.50 per square foot of living area.

The appellant submitted photographs depicting comparables 1, 2, 4 and 5 and testified these comparables are aesthetically identical to the subject with minor exceptions. Based on this evidence, the appellants 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 \$119,255 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs and an assessment analysis of seven suggested comparables located in close proximity to 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 comparables consist of part one and part two-story or two-story frame or brick and frame dwellings that were built from 1992 to 1997. Features include two and one half bathrooms and two or three car garages. The analysis did not disclose amenities such as finished or unfinished basements, fireplaces, or central air conditioning. The dwellings range in size from 1,885 to 2,410 square feet of living area and have improvement assessments ranging from \$88,710 to \$100,900 or from \$40.49 to \$49.62 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a reduction in the subject's improvement assessment is warranted.

The appellants 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 appellants have overcome this burden.

The parties submitted twelve suggested assessment comparables for the Board's consideration. The Board placed diminished weight on

four comparables. One comparable is a dissimilar split-level style dwelling when compared to the subject and three comparables are smaller or larger in size than the subject. The Property Tax Appeal Board finds the eight remaining comparables are most representative of the subject in age, size, design, location and amenities. These comparables have improvement assessments ranging from \$88,691 to \$100,900 or from \$34.43 to \$43.68 per square foot of living area. The subject property has an improvement assessment of \$99,133 or \$42.51 per square foot of living area, which falls at the high end of the range established by the most similar comparables on a per square foot basis. However, the Board finds seven of the eight comparables have lower overall improvement assessments and six of the eight comparables have lower per square foot improvement assessments when compared to the subject, which constitutes a consistent pattern of assessment inequities. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds a reduction in the subject's assessment 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.