



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

APPELLANT: William & Debbie Klir  
DOCKET NO.: 07-00300.001-R-1  
PARCEL NO.: 19-09-25-301-024-0000

The parties of record before the Property Tax Appeal Board are William & Debbie Klir, 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:** \$ 21,099  
**IMPR.:** \$ 95,412  
**TOTAL:** \$ 116,511

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story story brick dwelling containing 2,219 square feet of living area that was built in 1978. Amenities include an unfinished basement, central air conditioning, two fireplaces and a 690 square foot 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 appellants submitted property record cards and an equity analysis detailing four suggested comparables located in close proximity to the subject. The comparables consist of one-story brick dwellings that were built from 1974 to 1980. Features include unfinished basements, central air conditioning, one fireplace and garages that contain from 600 to 857 square feet. The dwellings range in size from 2,568 to 3,200 square feet of living area and have improvement assessments ranging from \$82,861 to \$123,273 or from \$29.43 to \$42.41 per square foot of living

area. The subject property has an improvement assessment of \$95,412 or \$43.00 per square foot of living area.

The appellants argued comparable 1 sold in October 2007 for \$330,000, considerably less than its estimated market value of \$451,050 as reflected by its assessment. The appellant also argued the comparable sale shows the subject property is overvalued. 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 \$116,511 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs and an assessment analysis of six suggested comparables located within two blocks 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 comparables consist of one-story brick dwellings that were built from 1972 to 1987. Features include one fireplace and garages that contain from 528 to 704 square feet. The analysis did not disclose amenities such as finished or unfinished basements or central air conditioning. The dwellings range in size from 1,932 to 2,416 square feet of living area and have improvement assessments ranging from \$84,460 to \$118,464 or from \$40.77 to \$56.65 per square foot of living area. The board of review argued the subject property's improvement assessment of \$95,412 or \$43.00 per square foot of living area is supported. 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 no 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 not overcome this burden.

The parties submitted ten suggested assessment comparables for the Board's consideration. The Board placed diminished weight on comparables 1, 3 and 4 submitted by the appellants due to their

larger dwelling sizes when compared to the subject. The Board also gave less weight to comparable 3 submitted by the board of review due to its newer age when compared to 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 from \$88,345 to \$118,464 or from \$34.40 to \$56.65 per square foot of living area. The subject property has an improvement assessment of \$95,412 or \$43.00 per square foot of living area, which falls at the lower end of the range established by the most similar comparables contained in the 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 improvement assessment is supported and no reduction 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. 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.

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.