



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

APPELLANT: Mark & Barb Sims
DOCKET NO.: 07-00301.001-R-1
PARCEL NO.: 19-09-19-303-018-0000

The parties of record before the Property Tax Appeal Board are Mark & Barb Sims, 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: \$67,500
IMPR.: \$207,384
TOTAL: \$274,884

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 22,500 square feet has been improved with a one and one-half-story style brick and frame dwelling, built in 2005 containing 4,147 square feet of living area. Features of the home include an unfinished basement, central air-conditioning, three fireplaces, and a four-car garage of 862 square feet of building area. The property is also improved with an 840 square foot inground pool. The property is located in Mokena, Frankfort Township, Will County.

The appellants submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding both land and improvement assessments of the subject property. In support of these arguments, the appellants submitted a grid analysis with descriptions and assessment information on four suggested comparables which were on the same street as the subject.

In support of the land inequity argument, the comparables were said to have parcels ranging in size from 25,108 to 39,840 square

feet of land area. The land assessments ranged from \$53,837 to \$68,753 or from \$1.55 to \$2.14 per square foot of land area. The subject had a land assessment of \$67,500 or \$3.00 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$40,000 or \$1.78 per square foot of land area.

In support of the improvement inequity argument, the appellants reported that the four land comparables were improved with two-story style brick, brick and stone, or brick and frame dwellings that were built in 2004 and 2005. The dwellings range in size from 3,505 to 6,920 square feet of living area. Features include unfinished basements, central air-conditioning, one or two fireplaces, and garages ranging in size from 872 to 1,971 square feet of building area. One comparable is also reported to have a pool. The comparables have improvement assessments ranging from \$160,265 to \$281,673 or from \$39.34 to \$45.72 per square foot of living area. The subject has an improvement assessment of \$207,384 or \$50.01 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$170,000 or \$40.99 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$274,884 was disclosed. In support of the subject's assessment, the board of review submitted a two-page letter prepared by the township assessor and two grid analyses.

In support of the subject's land assessment, the township assessor prepared a grid analysis of four land comparables located on the subject's street and in the subject's subdivision. Comparable #1 with the highest total land assessment was said to be vacant. The parcels ranged in size from 20,820 to 22,594 square feet and have land assessments ranging from \$62,308 to \$73,812 or from \$2.77 to \$3.27 per square foot of land area. The subject has a land assessment of \$67,500 or \$3.00 per square foot of land area. The township assessor noted the subject's land assessment falls within the range of land assessment comparables and also the subject vacant parcel was purchased in August 2004 for \$250,000. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In support of the subject's improvement assessment, the township assessor prepared a grid analysis of eight improved comparables, five of which were located on the subject's street; all of the comparables were located in the subject's subdivision. The comparables consist of one and one-half-story or two-story brick or brick and frame dwellings that were built between 1998 and 2004. The dwellings range in size from 4,022 to 4,480 square feet of living area. The assessor's grid included a row for "finished basement area"; no data was included for any of the comparables. The assessor's grid also included a row for "central air conditioning"; no data was presented on this amenity for any of the comparables. According to the grid, features of

the comparables include one or two fireplaces and three-car or four-car garages ranging in size from 855 to 1,059 square feet of building area. Three of the comparables were also said to have inground pools ranging in size from 737 to 980 square feet. These properties have improvement assessments ranging from \$200,439 to \$301,238 or from \$48.04 to \$67.24 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be confirmed.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments 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.

Regarding the land inequity contention, the Board finds the parties submitted a total of eight comparables. The Board has given less weight to three of the appellants' land comparables due to their substantially larger parcel sizes as compared to the subject. The appellants' comparable #1 and the board of review's comparables were most similar to the subject land and range in size from 20,820 to 25,108 square feet of land area. These most similar sized land comparables had land assessments ranging from \$2.14 to \$3.27 per square foot of land area. The subject's land assessment of \$3.00 per square foot of land area is within this range and virtually identical to the land assessment of board of review land comparable #3, which was identical in size to the subject and according to a parcel map was immediately to the north of the subject. Based on this evidence, the Board finds the subject's land assessment is equitable and a reduction is not warranted.

As to the improvement inequity argument, the Board finds the parties submitted a total of twelve comparables. The Board gave less weight to the appellant's comparables #2 and #4 because they were significantly larger or smaller in living area when compared to the subject. The Board finds the remaining ten comparables were similar to the subject in terms of style, size and most property characteristics and had improvement assessments ranging from \$39.34 to \$67.24 per square foot of living area. The subject's improvement assessment of \$50.01 per square foot of living area falls within this range and further appears justified in comparison to board of review comparable #5. The subject and board of review comparable #5 are very similar in design,

exterior construction, age, dwelling size, and pool amenity; comparable #5 has a superior sized concrete patio and the subject has both a wood deck and brick patio not enjoyed by comparables #5, but the subject has a lower per-square-foot improvement assessment despite the similarities of these properties. 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. 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.

In conclusion, the Board finds the appellants have failed to establish unequal treatment in the land or improvement assessments of the subject property by clear and convincing evidence. The Board finds a reduction in the subject's assessment is not warranted on this record.

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: June 18, 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.