



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

APPELLANT: Scott & Sharon Bingham  
DOCKET NO.: 07-00302.001-R-1  
PARCEL NO.: 19-09-27-103-007-0000

The parties of record before the Property Tax Appeal Board are Scott & Sharon Bingham, the appellants; 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:** \$15,988  
**IMPR.:** \$68,022  
**TOTAL:** \$84,010

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story brick dwelling containing 1,848 square feet of living area that is 48 years old. Amenities include a partial crawl space and partial concrete slab foundation, central air conditioning, a fireplace and a 500 square foot 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 photographs and an equity analysis detailing five suggested comparables located in close proximity to the subject. The comparables consist of a two-story and four, one-story brick or frame dwellings that are from 45 to 103 years old. The comparables have full or partial unfinished basements and garages that range in size from 440 to 576 square feet. Three comparables have a fireplace and four comparables have central air conditioning. The dwellings range in size from 1,422 to 2,700 square feet of living area and have improvement assessments

ranging from \$45,233 to \$66,065 or from \$18.47 to \$43.00 per square foot of living area. The subject property has an improvement assessment of \$79,464 or \$43.00 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$95,452 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs and an assessment analysis of 12 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 a tri-level style and 11, one-story frame or brick dwellings that were built from 1953 to 1966. The only feature detailed in the grid analysis was for garages, which ranged in size from 308 to 576 square feet. The analysis did not disclose amenities such as basements or foundation types, fireplaces, or central air conditioning. The dwellings range in size from 1,323 to 2,008 square feet of living area and have improvement assessments ranging from \$52,241 to \$86,344 or from \$39.49 to \$45.09 per square foot of living area. Ten of the twelve comparables have identical improvement assessments of \$43.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under questioning, the assessor testified 10 of the comparables have  $\frac{3}{4}$  or full basements, which is a superior feature when compared to the subject. In addition, he could not explain why 10 comparables had identical improvement assessments of \$43.00 per square foot of living area given their differences in size, age, and features, such as basements.

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 17 suggested assessment comparables for the Board's consideration. The Board placed diminished weight on comparables 3 and 5 submitted by the appellants. Comparable 3 is considerably larger in size than the subject and comparable 5 is a larger two-story dwelling unlike the subject. The Board also placed diminished weight on comparable 6 submitted by the board of review due to its tri-level design, unlike the subject. The Property Tax Appeal Board finds the remaining 14 comparables are most representative of the subject in age, size, design, and location. These comparables have wide ranging improvement assessments from \$45,233 to \$86,344 or from \$21.08 to \$43.00 per square foot of living area. The subject property has an improvement assessment of \$79,464 or \$43.00 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, 13 of the comparables have basements; a superior feature not enjoyed by the subject, but for some unknown reason have identical per square foot improvement assessments of \$43.00 as the subject. 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.