



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

APPELLANT: Donald F. Fishman
DOCKET NO.: 07-00306.001-R-1
PARCEL NO.: 19-09-11-201-011-0000

The parties of record before the Property Tax Appeal Board are Donald F. Fishman, 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: \$22,780
IMPR.: \$102,345
TOTAL: \$125,125

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 11,801 square feet is improved with a two-story brick and frame single-family dwelling that was built in 1997. The home contains 2,997 square feet of living area and features a partial unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 484 square feet of building area. The property is located in Tinley Park, Frankfort Township, Will County.

The appellant submitted a residential appeal form contending both lack of uniformity in the assessment process and overvaluation with regard to the subject's assessment. While requesting a decrease in the improvement assessment, the appellant also requested an increase in the land assessment for 2007. Additionally, the appellant argued that the subject had an assessment increase from 2006 to 2007 of "almost 23%" whereas the comparable properties presented in the appeal had increases between 4% and 17% over the same time period.

In support of the appellant's arguments, the appellant presented a grid analysis with descriptions, assessment and sale data on four suggested comparables. The properties were located from "next door" to .4-miles from the subject property. The comparable parcels ranged in size from 11,031 to 12,788 square feet of land area. The comparables had land assessments ranging from \$22,062 to \$26,945 or from \$2.00 to \$2.28 per square foot of land area. The subject has a land assessment of \$22,780 or \$1.93 per square foot of land area. Based on this evidence, the appellant requested an increase in the subject's land assessment to \$23,000 or \$1.95 per square foot of land area.

Each of the previously described parcels was improved with a two-story brick and frame dwelling that was built between 1996 and 1998. The dwellings ranged in size from 2,523 to 3,012 square feet of living area and featured basements, two of which had finished area, central air conditioning, a fireplace and a garage ranging in size from 414 to 713 square feet of building area. The comparables had improvement assessments ranging from \$97,058 to \$105,604 or from \$32.22 to \$38.90 per square foot of living area. The subject had an improvement assessment of \$113,935 or \$38.02 per square foot of living area. Comparables #1 and #2 sold in July and August 2007 for \$380,000 and \$385,000 or \$127.82 and \$150.61 per square foot of living area including land, respectively.

Based on this evidence the appellant requested a reduction in the improvement assessment to \$100,000 or \$33.37 per square foot of living area and that the subject's total assessment be reduced to \$123,000 or to reflect an estimated market value of approximately \$369,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of \$136,715 was disclosed. The subject's assessment reflects a market value of approximately \$409,326 or \$136.58 per square foot of living area including land when applying the 2007 three-year median level of assessments as determined by the Illinois Department of Revenue for Will County of 33.40%. In support of the subject's assessment, the board of review submitted a letter from Paul J. Ruff, Frankfort Township Assessor, with a two-page grid analysis of 7 suggested equity comparables and applicable property record cards, and a parcel map depicting the locations of the comparables; there was also a two-page grid analysis of 8 land equity comparables with supporting documentation.

The township assessor also argued that the appellant provided no market value evidence since the only two sales he presented occurred in 2007 and "should be given no weight."

In support of the land assessment, the eight comparable parcels range in size from 11,050 to 11,809 square feet of land area and have land assessments ranging from 25,433 to \$26,945 or from \$2.28 to \$2.35 per square foot of land area. Based on this

evidence, the assessor requested confirmation of the subject's land assessment of \$22,780 or \$1.93 per square foot of land area.

In support of the improvement assessment, the grid describes 7 comparable dwellings located in the subject's subdivision. Each of the comparables was described by its model name and as a two-story dwelling like the subject. Each comparable has brick and frame exterior construction and was built between 1997 and 2001. The comparables ranged in size from 2,460 to 2,749 square feet of living area. No data on basement features was provided in the grid analysis, but the property record cards indicate all of the comparables had basements, one of which was denoted as a half basement. Each had central air conditioning, a fireplace, and a garage ranging in size from 462 to 857 square feet of building area. The comparables had improvement assessments ranging from \$94,839 to \$111,806 or from \$37.90 to \$41.27 per square foot of living area. Based on this record, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant disputes that the sales comparables should be disregarded and reiterates that these two sales represent dwellings that "bracket" the subject dwelling in terms of size and both have finished basements, making them superior to the subject's unfinished basement.

In addition as part of rebuttal, appellant supplied a multi-page Exhibit 1 reflecting average sale prices in the subject's subdivision for 2006, 2007 and January 2008 "to the present." Appellant also submitted an expired listing sheet from the Multiple Listing Service of a property in the subdivision that was on the market from August 2007 to February 2008.

Lastly, as to board of review comparable #1, appellant reported that he has been inside that dwelling numerous times and contrary to the report of the board of review, the dwelling has a finished basement and a large three-season room added on the back.

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 the appeal. The Board further finds a reduction in the subject's assessment is warranted.

As an initial matter and pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered Exhibit 1 or the expired listing submitted by appellant in conjunction with his rebuttal argument.

The appellant argued the subject's assessment was inequitable because of the percentage increases in its assessment from 2006

to 2007. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

Appellant argued that the subject's assessment was not reflective of 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted on this basis.

The appellant submitted two sales comparables which sold in July and August 2007 for prices of \$380,000 and \$385,000 or \$127.82 and \$150.61 per square foot of living area including land, respectively. The subject has an estimated market value based on its assessment of \$409,326 or \$136.58 per square foot of living area including land, which is a higher estimated market value, but between the comparables on a per-square-foot basis. However, each of these properties feature fully finished basements that are superior to the subject. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value is excessive and a reduction in the subject's assessment is warranted.

The appellant also contended unequal treatment in the subject's assessment as a 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). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further 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. Guit

Chairman

Member

Mark Morris

Member

Member

William 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: September 24, 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.