



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

APPELLANT: Abby Schwartz
DOCKET NO.: 07-00307.001-R-1
PARCEL NO.: 14-12-17-413-007-0000

The parties of record before the Property Tax Appeal Board are Abby Schwartz, the appellant, 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: \$26,400
IMPR: \$88,150
TOTAL: \$114,550**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1-year-old, two-story dwelling of frame construction containing 3,563 square feet of living area. Features of the home include a partial, unfinished basement, central air conditioning, a fireplace,¹ and a three-car garage of 706 square feet of building area. The property is located in Manhattan, Manhattan Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process as to the improvement assessment only; no dispute was raised concerning the land assessment. The appellant also reported that the subject property was purchased in February 2006 for \$318,185 or \$89.30 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted a grid analysis with information on three comparable properties said to be ½-mile from the subject. The comparables were described as two-story frame and masonry dwellings that range in age from 2 to 4 years old. The comparable dwellings range in size from 3,431 to 3,756 square feet of living area. Features include full or partial unfinished basements, central air

¹ The appellant reported the subject has a fireplace; the property record card does not note a fireplace for the subject property.

conditioning, and garages of 499 or 504 square feet of building area. One comparable also has a fireplace. The comparables have improvement assessments ranging from \$68,000 to \$72,600 or from \$19.32 to \$19.82 per square foot of living area. The subject's improvement assessment is \$88,150 or \$24.74 per square foot of living area. Appellant also reported that the three comparables sold between September 2003 and February 2005 for prices ranging from \$259,815 to \$289,910 or from \$74.97 to \$77.19 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$78,477 or \$22.03 per square foot of living area. The requested total assessment reduction to \$104,877 would reflect a market value of approximately \$314,631, less than the subject's reported purchase price about 10 months earlier.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$114,550 was disclosed. The subject's assessment reflects an estimated market value of \$342,964 using the 2007 three-year median level of assessments for Will County of 33.40%. In support of the subject's assessment, the board of review presented a two-page letter from the Manhattan Township Assessor, a parcel map depicting the location of the subject and the board of review's comparables, and a three-page grid analysis of nine comparables.

In the letter, the assessor noted that the Illinois Department of Review "has ruled" that the \$25,601.43 SSA amount for infrastructure of this subdivision that each single family must take a second mortgage for shall be added to the sale price. As one of the early sales, the subject's sale price did not include this amount on the PTAX-203. Next, the assessor noted that as new construction, the subject property went to full assessment in 2007. Based on the subject's purchase price plus the additional amount, the assessor contends the total assessment is reflective of market value. As to the appellant's evidence, the assessor noted that appellant's comparables are located in another 'older' subdivision one-mile from the subject property and the only similarity is dwelling size.

In support of the subject's assessment, the board of review presented nine comparable properties said to be located in the subject's subdivision and to be the same Cedar model home as the subject. Each comparable is said to be a two-story frame dwelling that was either 1 or 2 years old. The dwellings range in size from 3,471 to 3,650 square feet of living area. Features include full or partial unfinished basements, central air conditioning, and garages ranging in size from 635 to 705 square feet of building area. Three comparables have a fireplace. These properties have improvement assessments ranging from \$91,100 to \$108,350 or from \$24.96 to \$30.24 per square foot of living area. Eight of the comparables sold between March and October 2006 for prices ranging from \$352,591 to \$404,375 or from \$96.60 to \$112.86 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 appellant has not met this burden.

The parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables due to their location in another subdivision either ½-mile or a mile from the subject property. The Board finds the comparables submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$24.96 to \$30.24 per square foot of living area. The subject's improvement assessment of \$24.74 per square foot of living area is below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 taxation 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 appellant 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 appellant has 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 M. Louie

Member

Shawn P. Lerski

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: July 23, 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.