



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

APPELLANT: Kurtis & April Longnecker
DOCKET NO.: 07-00334.001-R-1
PARCEL NO.: 06-03-10-102-018-0000

The parties of record before the Property Tax Appeal Board are Kurtis & April Longnecker, 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: \$18,743
IMPR.: \$56,138
TOTAL: \$74,881**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of brick exterior construction containing 1,648 square feet of living area. The dwelling is 47 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and a two-car garage of 520 square feet of building area. The property is located in Plainfield, Plainfield Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process as to the improvement assessment; no dispute was raised regarding the land assessment. In support of the inequity argument, the appellants submitted information on two comparable properties which, pursuant to a request by the Property Tax Appeal Board, was amended to include three comparable properties as required on the Residential Appeal form.¹

¹ The board of review's response to this appeal referenced that only two comparables were presented by the appellants; however, the Property Tax Appeal Board records indicate that the second submission, received by the Board on June 13, 2008, was sent to the board of review for its response in this appeal along with the original submission.

The three comparables were said to be within two blocks of the subject property and were described as one-story ranch style brick dwellings that were 35 or 50 years old. The comparable dwellings range in size from 1,500 to 2,112 square feet of living area. Features include full basements, central air conditioning, and garages ranging in size from 420 to 576 square feet of building area. Two of the comparables also have a fireplace and one comparable is said to have an "outbuilding." The comparables have improvement assessments ranging from \$40,705 to \$53,628 or from \$22.60 to \$32.21 per square foot of living area. The subject's improvement assessment is \$56,138 or \$34.06 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$37,245 or \$22.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$74,881 was disclosed. The board of review presented a memorandum from Plainfield Township along with a chart of 27 brick one-story properties in Castle Meadow subdivision, including the subject property, and a grid analysis of four comparable properties along with applicable property record cards.

The township reported that the chart of all brick one-story dwellings in the subject's subdivision reveals a median building assessment of \$37.48 per square foot of living area and the subject dwelling is below that median. The chart has the parcel number, address, assessment data, year built, size, and improvement assessment per square foot. These 27 one-story brick dwellings in Castle Meadow subdivision range in age from 31 to 50 years old and they range in size from 1,170 to 2,256 square feet of living area. The properties have improvement assessments ranging from \$36,698 to \$82,119 or from \$22.60 to \$47.24 per square foot of living area.

In the grid analysis, there are descriptions and assessment information on four comparable properties consisting of one-story brick dwellings said to be located within two blocks of the subject property. The comparables range in age from 33 to 47 years old. The dwellings range in size from 1,492 to 1,814 square feet of living area. Features include full basements, central air conditioning, and two-car garages. Two comparables have a fireplace and one comparable has a 300 square foot porch. These properties have improvement assessments ranging from \$55,926 to \$71,925 or from \$37.48 to \$41.82 per square foot of living area. 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 appellants contend 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 appellants have not met this burden.

The parties submitted a total of seven equity comparables with sufficient data for analysis and consideration by the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #2 due to its larger dwelling size. The Board finds the remaining six comparables submitted by both parties 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 \$22.60 to \$41.82 per square foot of living area. The subject's improvement assessment of \$34.06 per square foot of living area is within 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 appellants 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: 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.