



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

APPELLANT: Dan and Claudia Steele
DOCKET NO.: 07-00341.001-R-1
PARCEL NO.: 19-09-32-105-006-0000

The parties of record before the Property Tax Appeal Board are Dan and Claudia Steele, 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: \$35,019
IMPR: \$101,347
TOTAL: \$136,366**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 3-step style ranch dwelling of brick exterior construction containing 2,895 square feet of living area. The dwelling is 4 years old. Features of the home include a partial, unfinished basement, central air conditioning, a fireplace, and a three-car garage of 932 square feet of building area. The property is located in Frankfort, Frankfort Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process regarding the subject's improvement assessment; no dispute was raised concerning the land assessment. The appellants submitted information on three comparable properties in a grid analysis along with color photographs. The comparables are described as being located either one or two blocks from the subject property and consist of 3-step style ranch brick or frame and brick dwellings that were 3 or 4 years old. The comparable dwellings range in size from 3,011 to 4,083 square feet of living area. Features include full or partial basements, one of which is fully finished, central air conditioning, a fireplace, and a garage ranging in size from 704 to 794 square feet of building area. The comparables have improvement assessments ranging from \$89,931 to \$101,170 or from \$24.78 to \$29.87 per square foot of living area. The subject's

improvement assessment is \$101,347 or \$35.01 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$94,341 or \$32.59 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 \$136,366 was disclosed. The board of review presented a two-page letter from the Frankfort Township Assessor along with a grid analysis of four suggested comparable properties, applicable property record cards, and a parcel map depicting the location of the subject and the comparables presented by the board of review.

In the letter, the assessor contended that appellants' comparable #1 was substantially larger than the subject dwelling and should therefore be accorded little if any weight. In the letter, the assessor further acknowledged that the appellants' comparables along with those presented by the board of review were all located within the subject's subdivision of Autumn Fields.

As set forth in the grid analysis, the board of review presented descriptions and assessment information on four comparable properties consisting of 3-step style ranch brick dwellings that were 3 or 4 years old. The dwellings range in size from 2,624 to 2,740 square feet of living area. The property record cards indicate each comparable has a full or partial basement, but there is no indication if any of the basement area is finished. Each comparable has central air conditioning, a fireplace, and a three-car garage. These properties have improvement assessments ranging from \$97,549 to \$105,928 or from \$35.60 to \$38.87 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants initially disputed the assertions of the Frankfort Township Assessor regarding the comparables presented by the appellants before the Property Tax Appeal Board. While the appellants' comparables contained within the Residential Appeal form have been outlined above, the appellants now present as part of their rebuttal evidence a grid analysis of three comparables not previously contained with the Property Tax Appeal Board's records. The appellants state these comparables were supplied "in our original appeal dated September 20, 2007." Since the instant Residential Appeal was postmarked to the Property Tax Appeal Board on February 20, 2008, it appears that the appellants have confused their local board of review submission(s) with those made to the Property Tax Appeal Board. While the Property Tax Appeal Board does not dispute the sincerity of the appellants' belief that they submitted this grid of three comparables included with their rebuttal evidence, the documentary record of the Property Tax Appeal Board is clear that this grid was not previously presented. Based on the foregoing

and the documentary record, this latter grid must be deemed new evidence presented in rebuttal which is not permissible.¹

In further rebuttal, the appellants dispute the similarity of the board of review's comparables as compared to the subject. Specifically, appellants note board of review comparables #1 and #3 are located in a cul-de-sac and comparable #2 has an inground swimming pool not enjoyed by the subject property.

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 to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellants' comparable #1 due to its greater dwelling size of 4,083 square feet as compared to the subject dwelling. The Board has also given less weight to board of review comparable #2 due to its swimming pool feature not present on the subject property. The Board finds the remaining five 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 \$29.22 to \$38.43 per square foot of living area. The subject's improvement assessment of \$35.01 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.

¹ 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 the three new comparables submitted by appellants in conjunction with their rebuttal argument.

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 M. Louie

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.