



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

APPELLANT: Rebecca Di Orio
DOCKET NO.: 07-00501.001-R-1
PARCEL NO.: 16-05-35-401-012-0000

The parties of record before the Property Tax Appeal Board are Rebecca Di Orio, 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: \$31,151
IMPR.: \$167,886
TOTAL: \$199,037

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a three year-old, one-story style brick and stone dwelling that contains 2,888 square feet of living area. Features of the home include central air conditioning, a fireplace¹, a 988 square foot attached garage and a full unfinished basement. The subject is located in Mokena, Homer Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted property record cards and a grid analysis of four comparable properties located ¼ mile from the subject in the Crystal Lake Estates subdivision. The comparables consist of one-story style brick, brick and frame or brick and dryvit exterior construction that were built between 1994 and 2002 and range in size from 3,015 to 3,545 square feet of living area. Features of the comparables include central air conditioning, two

¹ The appellant claimed the subject dwelling has two fireplaces.

fireplaces, garages that contain from 857 to 969 square feet of building area and full or partial basements, one of which was reported to have some finished area. These properties have improvement assessments ranging from \$136,854 to \$147,922 or from \$40.24 to \$45.81 per square foot of living area.

In support of the overvaluation argument, the appellant indicated on page 4 of the petition that the subject lot was purchased in 2003 for \$93,000 and the subject dwelling was completed in June 2005 for \$293,377.08. The appellant also indicated a family member acted as general contractor with an estimated fee of \$10,000. The petition also disclosed non-compensated labor involving painting was included, but no estimated value for this labor was disclosed. The appellant further submitted a chart depicting subcontractors, their involvement in the subject home's construction and their fees. Based on this evidence the appellant requested the subject's total assessment be reduced to \$172,037, reflecting a market value of approximately \$516,111 and its improvement assessment be reduced to \$140,886 or \$48.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$199,037 was disclosed. The subject has an estimated market value of \$595,919 or \$206.34 per square foot of living area including land as reflected by its assessment and the 2007 Will County three-year median level of assessments of 33.40%.

In support of the subject's assessment the board of review submitted a letter prepared by the township assessor, property record cards, a grid analysis of four comparable properties located in the subject's subdivision and a chart displaying the assessments of all homes in the subject's Hunt Club Woods subdivision. The comparables consist of one-story style brick or brick and stone dwellings that were built in 2003 or 2005 and range in size from 2,866 to 3,252 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 718 to 902 square feet of building area and full basements, two of which were described as walk-out style. One comparable has an in-ground pool and one has a deck. These properties have improvement assessments ranging from \$173,526 to \$180,201 or from \$53.77 to \$61.68 per square foot of living area. The list of homes in Hunt Club Woods is grouped by house type, with a total of ten, one-story homes including the subject. The one-story homes had improvement assessments ranging from \$53.77 to \$70.45 per square foot of living area. The 1.5-story and 2.0-story homes were similarly grouped and their assessments depicted. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During the hearing, the board of review's representative called Homer Township deputy assessor Dale Butala as a witness. Butala testified the appellant's comparables located in Crystal Lake Estates were inferior to Hunt Club Woods, where the subject and

the board of review's comparables are located. The witness also challenged several components of the appellant's construction cost figures. For instance, the general contractor's fee of only \$10,000 is only 3.4% of the subject's reported construction costs, a figure far below the normal fee for this service. The witness also asserted the appellant's subcontractor list included no costs for roofing labor, hauling and glass and mirrors. Butala opined these omissions call into question the validity of the appellant's construction cost documentation.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was 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 appellant has not met this burden.

The Board finds the parties submitted a total of eight comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables because they were older than the subject, two by ten years, and are located in a different subdivision than the subject. The Board gave most weight to the four comparables submitted by the board of review, which were similar to the subject in terms of design, exterior construction, size, age, location and most features. These most similar comparables had improvement assessments ranging from \$53.77 to \$61.68 per square foot of living area. The subject's improvement assessment of \$58.13 per square foot of living area falls within this range. Therefore, the Board finds the evidence in this record supports the subject's improvement assessment.

The appellant also argued overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the appellant submitted a list of construction costs for the subject dwelling including various subcontractors and their respective fees. However, several important costs were not shown, such as roofing labor, hauling and glass and mirrors. Additionally, the Board finds the general contractor's fee estimate of \$10,000 or 3.4% of the home's cost was not supported

by any evidence from the market to demonstrate that this was a typical fee. Further, the Board finds the subject's lot sale in 2003 and the subject's construction cost from 2004, even if reliable, do not support a credible value estimate for the subject as of its January 1, 2007 assessment date at issue in this appeal. For these reasons, the Property Tax Appeal Board finds the appellant has not sufficiently supported the overvaluation contention based on the subject's "recent" construction.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. For these reasons, the Board finds the subject's assessment as determined 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. 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: December 3, 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.