



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

APPELLANT: Matt & Amal Lenart  
DOCKET NO.: 07-00507.001-R-1  
PARCEL NO.: 19-09-10-407-018-0000

The parties of record before the Property Tax Appeal Board are Matt and Amal Lenart, the appellants, 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:** \$26,952  
**IMPR.:** \$113,598  
**TOTAL:** \$140,550

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of brick and frame construction that contains 2,966 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 734 square foot attached garage. The dwelling was constructed in 2005. The property is located in Tinley Park, Frankfort Township, Will County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted descriptions, assessment information and photographs on three comparables located in the same subdivision as the subject property. The appellants stated in their narrative that the comparables were constructed by the same builder and are the same model. Photographs of the comparables depict homes with exterior physical features practically identical to the subject dwelling. The comparables are composed of two-story dwellings that range in size from 2,904 to 2,990 square feet of living area. These homes are of brick and vinyl exterior construction and range in age from approximately 4 to 5 years old. Each comparable has a basement,

central air conditioning, a fireplace and an attached garage ranging in size from 452 to 841 square feet. One comparable also has an in-ground swimming pool. These properties have total assessments that range from \$120,746 to \$126,984 and improvement assessments that range from \$88,354 to \$95,820 or from \$29.55 to \$33.00 per square foot of living area. The subject has a total assessment of \$148,600 and an improvement assessment of \$121,648 or \$41.01 per square foot of living area. The appellants further indicated the subject property was purchased in October 2005 for a price of \$381,025. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$110,048 or \$37.10 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$148,600 was disclosed. In support of the assessment the board of review submitted descriptions and assessment information on five comparables provided by the township assessor. The written narrative provided by the township assessor stated the subject's assessment reflects a market value of \$445,800.

Each of the comparables is located in the same subdivision as the subject property and photographs contained on the property record cards depict homes physically similar to the subject dwelling. The comparables are improved with two-story dwellings that ranged in size from 2,746 to 3,125 square feet of living area. Each comparable has a full basement, central air conditioning, a fireplace and an attached garage that range in size from 455 to 783 square feet. The dwellings were constructed in 2004 and 2005. The assessor reported that these properties had total assessments ranging from \$144,518 to \$163,824 and improvement assessments ranging from \$116,624 to \$134,453 or from \$41.05 to \$43.31 per square foot of living area.

The property record cards for these comparables also disclosed that comparables 2 through 5 sold from November 2004 to September 2005 for prices ranging from \$383,071 to \$412,479.

Based on this evidence the board of review requested the Property Tax Appeal Board make no change to the assessment of the subject property.

In rebuttal the appellants pointed out that the property record cards for board of review comparables #3 and #5 disclosed these properties had total assessments of \$144,891 and \$142,667, respectively. The improvement assessments for these comparables as reflected on the property record cards were reduced by the board of review to \$119,646 and \$114,783 or to \$39.88 and \$36.73 per square foot of living area, respectively.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellants contend assessment inequity with respect to the 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 assessments 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 a reduction is warranted.

The Board finds both parties submitted descriptions and assessment information on eight comparables that were similar to the subject in location, style, age, construction and features. The Board finds these comparables had total assessments ranging from \$120,746 to \$163,824. Only two of the eight comparables had total assessments greater than the subject's total assessment. Of significance was the fact that two of the board of review's comparables, #3 and #5, sold in the same proximate time period as the subject in May 2005 and September 2005 for prices of \$412,479 and \$389,000. The subject sold in October 2005 for a price of \$381,025. Even though the subject sold for a lower price than either of these comparables, it had a higher total assessment than either of these two properties. Furthermore, the appellants disclosed in rebuttal that the improvement assessments for these two comparables as reflected on the property record cards were reduced by the board of review to \$119,646 and \$114,783 or to \$39.88 and \$36.73 per square foot of living area, respectively. The subject has an improvement assessment of \$121,648 or \$41.01 per square foot of living area, greater than either of these two properties.

The Board also finds the subject's total assessment reflects a market value of approximately \$445,800 while the subject sold approximately 14 months prior to the assessment date for a price of \$381,025. The subject's assessment is 17% greater than the purchase price and reflects an annual rate of appreciation of approximately 14.6%.

In conclusion, after considering the subject's purchase price and both parties' comparables, the Board finds the subject's improvement assessment is not equitable and a 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. 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: June 18, 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.