FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Charles Phillips
DOCKET NO.: 07-00512.001-R-1
PARCEL NO.: 16-05-25-104-012-0000

The parties of record before the Property Tax Appeal Board are Charles Phillips, 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:	$ 31,074
IMPR.:	$ 62,874
TOTAL:	$ 93,948

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling of frame construction with a brick and stucco exterior that contains 2,622 square feet of living area. The dwelling was constructed in 1982. Features of the home include a full unfinished basement, 2.5 bathrooms, central air conditioning, a fireplace and a two-car attached garage. The property is located in Homer Glen, Homer Township, Will County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted assessment information on four equity comparables. The comparables were described by the appellant as being improved with three, two-story dwellings and one, one-story dwelling of frame or brick construction that ranged in size from 1,422 to 3,665 square feet of living area. The appellant indicated that three of the comparables had basements, each comparable had central air conditioning, one comparable had a fireplace and two comparables had garages. The appellant indicated the comparables had improvement assessments

ranging from $17,493 to $40,390 or from $4.86 to $14.09 per square foot of living area.

At the hearing the appellant testified that in 2005 the subject property had 2½ acres of land when a neighbor began developing a subdivision and wanted the subject's acreage to round out his land. The appellant agreed to the proposal and testified the property then became a house and three vacant lots. The appellant has not yet sold any of the lots. He explained that the big problem is that the subject house ended up on lot 2 and now fronts Windsor Court road. He explained the house now faces the wrong direction towards what will become the side of a home on an adjacent lot while the subject's garage is facing the road, Windsor Court. The appellant was of the opinion the subject dwelling will eventually need to be razed because it faces the wrong direction and the long-term value of the improvement is zero.

The appellant selected the four comparables based on age and location. The appellant was of the opinion the first two comparables were the most appropriate. The appellant testified that comparable 1 was an older house that was added onto approximately 5 years ago. The appellant testified this comparable had 3,665 square feet and was assessed at $38,033 or $10.37 per square foot of living area. He testified that comparable 2 was an older house that was remodeled. This home had 3,151 square feet and was assessed at $40,390 or $12.82 per square foot of living area. In arriving at his reduction request, the appellant took the average the improvement assessments per square foot for comparables 1 and 2 and requested the subject's improvement assessment be reduced to $30,389. He testified that comparables 3 and 4 were less comparable to the subject.

Under cross-examination the appellant did not know the age of comparable 2. With respect to appellant's comparable 3, the appellant agreed it is improved with a pole barn. With respect to appellant's comparable 4, the dwelling was demolished in 2007.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $93,948 was disclosed. The subject property has an improvement assessment of $62,874 or $23.98 per square foot of living area. In support of the subject's assessment the board of review submitted an analysis prepared by the Homer Township Assessor's Office. The board of review called as its witness Dale D. Butalla, Chief Deputy Assessor of Homer Township.

With respect to the appellant's comparable 1, the deputy assessor testified this property had an improvement assessment of $97,497 or $26.60 per square foot of living area. The assessor's office indicated this home was built in 1930 but was recently remodeled. The deputy assessor testified that appellant's comparable 2 was built in 1863 by civil war POW's. The witness testified

appellant's comparable 3 had a house on the property that was demolished in May 2006. The improvement assessment for this property was for a pole-barn. Appellant's comparable 4 was improved with a ranch style home that was demolished in May 2007. The deputy assessor testified the improvement assessment for comparable 4 was prorated for 5 months due to the homes demolition.

The deputy assessor did agree that the subject's garage does face the street. He also indicated that subject's subdivision is improved with newer homes. The witness identified one older home in the subject's subdivision that was similar to the subject in age but the garage is facing the back yard. This home is a two-story brick dwelling with 2,902 square feet of living area built in 1976. The comparable has a basement, central air conditioning, a fireplace and a 1,005 square foot garage. The comparable has an improvement assessment of $115,838 or $39.92 per square foot of living area. The assessor also included in the grid analysis descriptions and assessment information on eight other comparables in the subject's subdivision that were improved with newer, 2-story or 2.5-story dwellings that were built from 2004 to 2006. The dwellings ranged in size from 3,951 to 6,867 square feet of living area. Each comparable had a basement, central air conditioning, a fireplace and a garage ranging in size from 700 to 1,247 square feet. The improvement assessments ranged from $45.87 to $57.30 per square foot of living area.

The assessor's office also provided an analysis of four comparables, including the aforementioned older home in the subject's subdivision, to demonstrate the subject was equitably assessed. The three additional comparables were two-story dwellings with a combination of brick, stone, frame or vinyl exteriors. The dwellings ranged in size from 2,315 to 2,632 square feet of living area and were built from 1987 to 1989. Each of these properties had a basement, each had central air conditioning, two had fireplaces and each had a garage ranging in size from 403 to 556 square feet of living area. These properties had improvement assessments ranging from $92,016 to $103,368 or from $37.98 to $43.80 per square foot of living area.

The assessor's evidence also included ten land sales in the subject's subdivision that occurred from November 2004 to April 2005 for prices ranging from $185,000 to $230,000.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties from the subject matter of the appeal. The Board further finds the evidence in the record supports the assessment of the subject property.

The appellant contends 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 the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction is not warranted.

In support of the assessment inequity argument the appellant submitted assessment information on four comparables. With respect to appellant's comparable 1, this was a home built in 1930 that was remodeled and had a 2007 improvement assessment of $97,497 or $26.60 per square foot of living area. This property had a greater improvement assessment than the subject. The evidence disclosed appellant's comparable 2 was constructed in 1863, which is significantly older than the subject. The Board finds this home is not similar to the subject in age and is given little weight. The Board finds the improvement assessment for appellant's comparable 3 was for a pole barn, which is not representative of the subject dwelling. The Board finds the improvement assessment for appellant's comparable 4 was for a ranch style dwelling that was razed in 2007 and the assessment was pro-rated for 5 months. The Board finds this evidence is not probative in demonstrating the subject dwelling is being inequitably assessed. In summary, the appellant's evidence did not consist of dwellings that were similar to the subject to demonstrate assessment inequity with respect to the improvement assessment.

The Board finds the board of review did submit assessment information on four comparables somewhat similar to the subject in age, size, and features. One comparable was particularly relevant and probative due to it being a similar aged dwelling located in the subject's subdivision that is composed primarily of newer homes. The four most similar dwellings were two-story dwellings with a combination of brick, stone, frame or vinyl exteriors. The dwellings ranged in size from 2,315 to 2,902 square feet of living area and were built from 1976 to 1989. Each of these properties had a basement, each had central air conditioning, three had fireplaces and each had a garage ranging in size from 403 to 1,005 square feet of living area. These properties had improvement assessments ranging from $92,016 to $115,838 or from $37.98 to $43.80 per square foot of living area. The subject property has an improvement assessment of $62,874 or $23.98 per square foot of living area, which is below the range established the best comparables submitted by the board of review. After considering adjustments and the differences in board's 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.

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.

Chairman

Member

Member

Member

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: January 26, 2010

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.