



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

APPELLANT: Nancy Steffes  
DOCKET NO.: 07-00518.001-R-2  
PARCEL NO.: 02-06-310-006-0000

The parties of record before the Property Tax Appeal Board are Nancy Steffes, the appellant, by attorney Thomas E. Carey, of Schenk Duffy Carey Ford Mazzone in Joliet; 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:** \$61,600  
**IMPR.:** \$445,500  
**TOTAL:** \$507,100

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a five year-old, part one-story and part two-story masonry constructed dwelling that contains 6,199 square feet of living area. Features of the home include central air conditioning, three fireplaces, a 1,286 square foot garage, 1,782 square feet of finished basement and an elevator.

Through her attorney, the appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements as the basis of the appeal. At the onset of the hearing, the appellant reiterated a motion to strike the board of review's evidence, asserting that such evidence was not timely submitted according to the Property Tax Appeal Board's rules. The Hearing Officer reserved ruling on the motion and permitted the board of review's evidence and testimony to be entered into the record at the hearing.

The Board finds the board of review requested a second extension of time to respond to the appellant's appeal, which was granted

by a letter dated March 12, 2009, in which the Board gave the board of review until May 11, 2009 to submit evidence. The board of review's evidentiary submission was postmarked May 11, 2009 and received by the Board on May 13, 2009. Therefore, the Property Tax Appeal Board finds the board of review's evidence was timely filed and denies the appellant's motion.

In support of the inequity argument, the appellant submitted photographs, property record cards and a grid analysis of four comparable properties located within one block of the subject. The comparables consist of two-story masonry or masonry and frame dwellings that range in age from 8 to 13 years and range in size from 4,568 to 6,333 square feet of living area. Features of the comparables include central air conditioning, two or three fireplaces, garages that contain from 660 to 936 square feet of building area and full or partial basements with varying amounts of finished area. These properties have improvement assessments ranging from \$221,000 to \$339,300 or from \$48.38 to \$55.75 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$349,252 or \$56.34 per square foot of living area.

During the hearing, the appellant called Howard Steffes to testify regarding the construction and features of the subject dwelling. Steffes, husband of the appellant, testified he has been a contractor since 1975 and constructed the subject along with over 500 other homes in Downers Grove, including three in the subject's subdivision. He acknowledged the subject is a "fabulous home", that the appellant's comparable 2 is the same property as the board of review's comparable 2 and that the subject and all comparables submitted by both parties are similar in quality, size, features and location. Steffes asserted the subject does not have a walkout basement as claimed by the board of review because there is no direct access outside at the basement level "at grade", or the ground level. One must first climb to a landing about four feet above the basement level exit of the home. The witness also opined the bonus area above the garage of 1,200 square feet is not typical living area, although it is heated and has electrical service. He also testified the subject has three fireplaces and a vented gas log appliance, which is not a wood-burning fireplace. Steffes agreed the subject has 24 or 25 plumbing fixtures.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$507,100 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of three comparable properties located in the subject's subdivision. The comparables consist of part one-story and part two-story style brick or brick and frame dwellings that are 11 or 13 years old and range in size from 5,032 to 5,526 square feet of living area. The comparables feature central air conditioning, one to three fireplaces, garages that contain from 741 to 1,139 square feet of building area and full basements, one of which has 1,926 square feet of finished area. These properties have improvement

assessments ranging from \$270,500 to \$392,500 or from \$53.24 to \$78.00 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Dupage Township John Randall to testify. Randall testified the board of review's comparable 1 originally had a dryvit exterior which was replaced by brick veneer. He also opined the appellant's comparables would need upward adjustments to their assessments when they are compared to the subject to account for some of the subject's features not enjoyed by the comparables. For instance, none of the comparables has an elevator or a full brick exterior like the subject and the subject's garage is notably larger than are the comparables' garages.

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 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 seven comparables for its consideration, all of which were located near the subject, were similar in design to it and were large, high quality homes, sharing many of the subject's amenities. While the comparables were five to ten years older than the subject, none was sufficiently dissimilar to the subject to disqualify it as a valid comparison to the subject. These properties have improvement assessments ranging from \$48.38 to \$78.00 per square foot of living area. The subject's improvement assessment of \$71.86 per square foot of living area falls within this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment.

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 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 parties 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.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence and 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. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William 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: September 24, 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.