



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

APPELLANT: Brian E. Proudfoot
DOCKET NO.: 07-00520.001-R-1
PARCEL NO.: 15-08-18-115-006-0000

The parties of record before the Property Tax Appeal Board are Brian E. Proudfoot, 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: \$32,522
IMPR.: \$98,215
TOTAL: \$130,737

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 3,022 square feet of living area. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 703 square foot attached garage. The dwelling is approximately 3 years old. The property is located in New Lenox, New Lenox Township, Will County.

The appellant contends both assessment inequity and overvaluation as the basis of the appeal. In support of this argument the appellant submitted copies of property record cards and an analysis using three comparables. The appellant indicated the subject had 2,700 square feet of living area, however, the property record card disclosed the subject had 3,022 square feet of living area. The appellant also indicated the comparables had 2,700, 2,900 and 3,000 square feet of living area, however, the property record cards disclosed the comparables had 2,583, 2,916 and 2,794 square feet of living area, respectively. Each of the property record cards had schematics with dimensions for each of the homes. The Property Tax Appeal Board will use the dwelling sizes as reflected on the property record cards in its analysis.

Each of the comparables is a two-story home of similar construction as the subject. The appellant indicated the dwellings ranged in age from 1.5 to 2.5 years old. Each comparable had a basement, central air conditioning, one fireplace and a three-car attached garage. These properties had improvement assessments ranging from \$89,871 to \$96,732 or from \$33.17 to \$34.79 per square foot of living area. The subject has an improvement assessment of \$98,215 or \$32.50 per square foot of living area.

The appellant also indicated these same comparables sold from October 2004 to March 2006 for prices ranging from \$353,000 to \$429,900 or from \$134.43 to \$153.87 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$122,322.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$130,737 was disclosed. The subject's assessment reflects a market value of \$391,428 or \$129.53 per square foot of living area using the 2007 three year median level of assessments for Will County of 33.40%.

The board of review noted the appellants comparables had improvement assessments ranging from \$33.17 to \$34.79 per square foot of living area. To further demonstrate the subject was equitably assessed, the board of review submitted information on three comparables improved with two-story dwellings that ranged in size from 2,945 to 3,178 square feet of living area. Each comparable had a basement, central air conditioning, one fireplace and an attached garage. These properties had improvement assessments ranging from \$102,350 to \$105,048 or from \$32.83 to \$35.14 per square foot of living area. Based on this evidence, the board of review requested confirmation of the assessment.

After reviewing the record and considering the evidence the Property Tax Appeal Board finds a reduction in the assessment is not warranted.

The appellant argued in part overvaluation as the basis of the appeal.). When market value is the basis of the appeal the value of the property 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant provided information on three comparables that were similar to the subject. The comparables sold from October 2004 to March 2006 for prices ranging from \$353,000 to \$429,900 or from \$134.43 to \$153.87 per square foot of living area. The subject's assessment reflects a market value of \$391,428 or \$129.53 per square foot of living area using the 2007 three year

median level of assessments for Will County of 33.40%. The Board finds the subject's assessment reflects an overall value within the sales prices established by the comparables and below the range of the comparables on a per square foot basis. Based on this evidence the Board finds the subject's assessment is not excessive in relation to the property's fair cash value.

The appellant also argued assessment inequity with respect to the improvement assessment as a 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 not warranted on this basis.

The Board finds the parties submitted six comparables that were similar to the subject in style, size and features. These comparables had improvement assessments ranging from \$32.83 to \$35.14 per square foot of living area. The subject's improvement assessment of \$32.50 per square foot of living area is below the range established by these similar comparables. After reviewing this data the Property Tax appeal Board finds the subject dwelling is equitably assessed and no reduction is warranted based on a lack of uniformity.

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: 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.