



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

APPELLANT: Randy & Susan Krause
DOCKET NO.: 07-00523.001-R-1
PARCEL NO.: 19-09-19-305-009-0000

The parties of record before the Property Tax Appeal Board are Randy & Susan Krause, the appellants; 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: \$ 43,973
IMPR.: \$ 218,142
TOTAL: \$ 262,115

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part one-story and part two-story brick dwelling containing 3,976 square feet of living area that was built in 2004. Amenities include an unfinished basement, central air conditioning, two fireplaces, a swimming pool and a 708 square foot attached garage.

The appellants appeared before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's improvement assessment as the basis of the appeal. In support of this claim, the appellants submitted photographs, a location map, property record cards and an equity analysis detailing four suggested comparables. The comparables are located close in proximity within Country Pond Estates subdivision, like the subject. The comparables consist of two-story or part one-story and part two-story brick dwellings that were built from 2000 to 2004. Features include unfinished basements, central air conditioning, two fireplaces and garages that contain from 780 to 1,230 square

feet. Comparable 1 has an indoor pool, comparables 2 and 3 have outdoor swimming pools, and comparable 3 has a walkout basement. The dwellings range in size from 3,552 to 4,373 square feet of living area and have improvement assessments ranging from \$149,826 to \$171,418 or from \$34.98 to \$42.18 per square foot of living area. The appellant calculated the comparables have an average per square foot improvement assessment of \$39.14 per square foot of living area. The subject property has an improvement assessment of \$218,142 or \$54.86 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$262,115 was disclosed. Chuck Nebes, Deputy Assessor for Frankfort Township, was present at the hearing for direct testimony and cross-examination regarding the evidence prepared on behalf of the board of review.

In support of the subject's assessment, the board of review submitted property record cards, a location map and an assessment analysis of six suggested comparables located within two blocks of the subject. Comparables 1 and 5 are located in Country Pond Estates subdivision and comparables 2, 3, 4 and 6 are located in Sunset Lake subdivision. The location map depicts Sage Brush Lane joins the two contiguous subdivisions. In addition, comparable 1 has a lake view, comparables 2 and 6 have lake frontages and comparable 4 is situated on a cul-de-sac lot. The comparables consist of two-story or part one-story and part two-story brick or brick and frame dwellings that were built from 1998 to 2005. The analysis did not disclose amenities such as finished or unfinished basements, fireplaces, or central air conditioning. The comparables have three-car garages that range in size from 711 to 1,059 square feet. Comparables 3 and 5 have a swimming pool. The dwellings range in size from 3,604 to 4,168 square feet of living area and have improvement assessments ranging from \$187,218 to \$234,346 or from \$51.95 to \$58.63 per square foot of living area. The board of review argued the subject property's improvement assessment of \$218,142 or \$54.86 per square foot of living area is supported. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants reiterated the claim that properties located in Sunset Lake subdivision should not be compared to properties located in Country Pond Estates subdivision. The appellants argued the two subdivisions have different neighborhood associations. The appellants argued there are over 30 homes in Country Pond Estates for comparison to the subject and there is no reason to use comparables located outside Country Pond Estates. The appellants also argued the subject property has an improvement assessment that is in the upper 1/3 of the subdivision, but the subject property is in the lowest 1/3 of the

subdivision in terms of size. Finally, the appellant argued comparable 6 submitted by the board of review has over 6,000 square feet of living area including its finished walkout basement.

After hearing the testimony 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 Board further finds no reduction in the subject's improvement assessment is warranted.

The appellants argued 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 appellants have not overcome this burden.

First, the Property Tax Appeal Board finds it is not barred as a matter of law to consider properties located in Sunset Lake subdivision to similar properties located in Country Pond Estates subdivision, where the subject property is located. Location maps submitted by both parties depict Sage Brush Lane joins the contiguous subdivisions. With the exception of the man made boundary line that bifurcates the two separately named subdivisions, the Board finds there is no discernable market difference between the two interrelated subdivisions. Comparables 1 and 2 submitted by the appellants, which are located in Country Pond Estates subdivision, sold in May 2004 and September 2005 for prices of \$625,000 and \$825,000 or \$175.96 and \$193.84 per square foot of living area including land. Two comparables submitted by the board of review, which have superior lake frontage or cul-de-sac settings, are located in Sunset Lake subdivision and sold in December 2005 and February 2006 for prices of \$675,000 and \$742,000 or \$174.59 and \$186.88 per square foot of living area including land. The highest comparable sale contained in this record is located in Country Pond Estates and is located next to the subject property. It sold for \$825,000 or \$193.84 per square foot of living area including land.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the

constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

The parties submitted nine suggested assessment comparables for the Board's consideration. The comparables have varying degrees of similarity and dissimilarity when compared to the subject. For example, the appellants' comparables 1 and 3 are slightly older in age than the subject and comparable 2 is slightly smaller in size than the subject. In addition comparable 3 has a walkout basement, unlike the subject. In this same framework, comparable 1 submitted by the board of review is older than the subject and comparables 4 and 6 are slightly smaller in size than the subject. Comparable 1 also has a finished walkout basement, unlike the subject. Both parties' comparables have wide ranging improvement assessments ranging from \$149,826 to \$234,346 or from \$34.98 to \$58.63 per square foot of living area.

The Board placed less weight on five comparables due to differences when compared to the subject in size, age and/or features. The Property Tax Appeal Board finds four comparables are more representative of the subject in age, size, design, location and amenities. They have improvement assessments from \$171,418 to \$231,586 or from \$40.28 to \$55.56 per square foot of living area. The subject property has an improvement assessment of \$218,142 or \$54.86 per square foot of living area, which falls

within the range established by the most similar comparables contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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 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: November 25, 2009

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.