



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

APPELLANT: Fred R. Pammer
DOCKET NO.: 07-00531.001-R-1
PARCEL NO.: 19-09-20-303-014-0000

The parties of record before the Property Tax Appeal Board are Fred R. Pammer, the appellant(s); 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: \$41,783
IMPR: \$124,438
TOTAL: \$166,221**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 21,426 square foot parcel improved with a two year-old, one-story style brick dwelling that contains 3,247 square feet of living area. Features of the home include central air conditioning, a fireplace, a 787 square foot garage and a full unfinished basement.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvement assessments and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellant submitted information on three comparables located with one block of the subject. The comparables range in size from .2844 acre to .4195 acre or 12,388 to 18,273 square feet of land area and have land assessments ranging from \$34,402 to \$45,131 or from \$1.91 to \$3.64 per square foot. The subject has a land assessment of \$53,705 or \$2.51 per square foot of land area.

In support of the improvement inequity argument, the appellant also submitted grid analysis detailing the same three comparables used to support the land inequity contention. The comparables consist of two, two-story brick dwellings and one, one-story brick dwelling. The comparables were reported to range in age from one to nine years and range in size from 2,686 to 3,909 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 716 to 864 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$112,114 to \$144,869 or from \$37.06 to \$41.74 per square foot of living area. The subject has an improvement assessment of \$124,438 or \$38.32 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on the same three comparables used to support the inequity contention. The comparables sold in July 2005 or September 2006 for prices ranging from \$500,000 to \$570,000 or from \$145.81 to \$188.38 per square foot of living area including land. The appellant also reported the subject sold in August 2005 for \$497,900. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$178,143 was disclosed. The subject has an estimated market value of \$533,362 or \$164.26 per square foot of living area including land, as reflected by its assessment and Will County's 2007 three-year median level of assessments of 33.40%.

In support of the subject's land assessment, the board of review submitted information on three comparable properties located in the subject's subdivision. The comparables range in size from 18,273 to 23,316 square feet of land area and have land assessments ranging from \$34,938 to \$46,125 or from \$1.91 to \$1.98 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted a grid analysis detailing the same three comparables used to support the subject's land assessment. The board of review's comparable two is the same property as the appellant's comparable one. The comparables consist of one-story brick dwellings that range in age from five to nine years and range in size from 2,686 to 3,161 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 759 to 822 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$112,114 to \$121,128 or from \$36.39 to \$42.83 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted sales information on its equity comparable two, which is the same

property as the appellant's comparable one. The comparable sold in July 2005 for \$506,000 or \$188.38 per square foot of living area including land. The board of review's comparable sale one was described as a vacant lot sale. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant questioned the reliability of the board of review's comparables and that the subject lot contains designated wetlands. The appellant submitted no evidence documenting any loss in value by the subject attributed to the wetlands.

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 property's assessment is warranted. The appellant argued unequal treatment in the assessment process as the basis of the appeal. 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 overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted six land comparables, although one comparable was common to both parties. The Board gave less weight to the appellant's comparables two and three because they were significantly smaller than the subject in land area. The Board finds three comparables were similar to the subject in lot size and had land assessments ranging from \$1.91 to \$1.98 per square foot of land area. The subject's land assessment of \$2.51 per square foot falls above this range. Therefore, a reduction in the subject's land assessment is warranted.

The appellant also contends the subject's improvement was inequitably assessed. After an analysis of the assessment data, the Board finds the appellant has not met his burden of proving inequity by clear and convincing evidence. The parties submitted a total of five comparables located in the subject's neighborhood. The Board gave less weight to the appellant's comparables two and three because they were two-story homes, dissimilar to the subject's one-story design. The Board finds the appellant's comparable one and the board of review's comparables one and three were similar to the subject in design, exterior construction, age and most features and had improvement assessments ranging from \$36.39 to \$42.83 per square foot. The subject's improvement assessment of \$38.32 per square foot of living area falls within this range. Therefore, the Board finds

the evidence in the record supports the subject's improvement assessment.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden. The Board finds the appellant submitted three comparable sales while the board of review submitted only one improved sale, which is the same property as the appellant's comparable sale one. The Board gave less weight to the appellant's comparables two and three because, as mentioned above, they were two-story homes, dissimilar to the subject's one-story design. The Board finds the appellant's comparable one (board of review's comparable two) sold in July 2005 for \$506,000 or \$188.38 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$533,362 or \$164.26 per square foot of living area including land is supported by this most representative comparable in the record.

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.



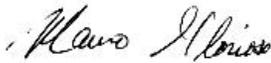
Chairman



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: September 28, 2009



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.