



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

APPELLANT: John & Amy Schubert  
DOCKET NO.: 07-00544.001-R-1  
PARCEL NO.: 11-04-31-106-001-0000

The parties of record before the Property Tax Appeal Board are John & Amy Schubert, 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:** \$16,795  
**IMPR.:** \$79,887  
**TOTAL:** \$96,682

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a three year-old, one and one-half-story style frame dwelling that contains 2,272 square feet of living area. Features of the home include central air conditioning, a fireplace, an 892 square foot garage and a full unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvements and overvaluation as the bases of the appeal. In support of the inequity argument, the appellants submitted photographs and a grid analysis of three comparable properties located next door to 2 miles from the subject. The comparables consist of one-story or two-story style brick or brick and frame dwellings that range in age from 2 to 31 years and reportedly range in size from 2,066 to 2,286 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 462 to 1,047 square feet of building area and full or partial basements. The appellants were unsure of whether the comparables had finished basements or

whether comparable 3 had a fireplace. The appellants reported these properties have improvement assessments ranging from \$60,205 to \$72,400 or from \$26.34 to \$34.74 per square foot of living area. The appellants also reported comparables 1 and 2 sold in July and August 2006 for prices of \$325,000 and \$345,000. Finally, the appellants' grid depicts the subject dwelling as containing 2,150 square feet of living area, but submitted no corroborating evidence to support this claim.

In support of the overvaluation argument, the appellants submitted a summary appraisal of the subject property wherein the appraiser estimated the market value of the subject as of September 20, 2007 to be \$250,000. The appraiser, who was not present at the hearing to provide testimony or be cross-examined, used the cost and sales comparison approaches to value. In the cost approach, the appraiser first estimated the subject's site value to be \$55,000. He then consulted the Marshall and Swift Cost Handbook to estimate the subject's reproduction cost new at \$220,716. Depreciation of \$22,500 was subtracted to yield a depreciated value of the improvements of \$198,216. The appraiser added site improvements of \$8,000 and the site value in estimating the subject's value by the cost approach to be \$261,216.

In the sales comparison approach, the appraiser examined four comparables, which range in age from 3 to 10 years, range in size from 1,523 to 2,631 square feet of living area and have features that include two-car garages and full or partial unfinished basements. The appraiser did not indicate design or style of the comparables, or whether they had fireplaces, central air conditioning or other amenities. The comparables were reported to have sold between October 2006 and August 2007 for prices ranging from \$217,500 to \$283,000 or from \$99.96 to \$142.81 per square foot of living area including land. The appraiser made no adjustments to the comparables for differences when compared to the subject, but noted the subject is superior in quality to other homes in the neighborhood and is an over-improvement for the area. The appraiser relied most on the market approach in estimating the subject's value at \$250,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$78,795, reflecting a market value of approximately \$236,385.

During the hearing, the appellants argued the subject's dwelling and garage have incorrect square footage measurements and also that their comparable 3 contains 500 fewer square feet than indicated in the county's records, as they have been inside the home. The appellants' appraisal contains a floor plan that depicts the subject as containing 2,198 square feet of living area. On the grid of their equity comparables, the appellants indicated the subject contains 2,150 square feet of living area. They submitted no documentation to support this claim, or to support their living area estimate of comparable 3.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$96,682 was disclosed. The subject has an estimated market value of \$290,860 or \$128.02 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 33.24%.

In support of the subject's assessment, the board of review submitted property record cards and a revised grid of the appellants' comparables. The revised grid indicated the appellants' comparables contain from 1,758 to 2,066 square feet and have improvement assessments ranging from \$34.25 to \$35.21 per square foot of living area. The board of review indicated the corrected living area of the appellants' comparables results in their sales prices actually being \$157.31 and \$167.80 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review argued the appellants' appraisal is an atypical summary report and, since the appraiser was not present to provide testimony, is void as to the contested living area issue. The board of review's representative asserted that after correcting the living area of the appellants' comparables, the subject falls within the range of the appellants' comparables on both equity and market value bases.

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 appellants' first 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 appellants have not met this burden.

The appellants submitted three equity comparables, while the board of review submitted a corrected grid of these same properties along with their property record cards. The property record cards and the corrected grid depict the comparables as having improvement assessments ranging from \$34.25 to \$35.21 per square foot of living area. The subject's improvement assessment of \$35.16, based on the subject containing 2,272 square feet of living area as indicated on its property record card, falls within this range. Therefore, the subject's improvement assessment appears equitable.

The appellants 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to meet this burden.

The appellants submitted an appraisal of the subject property, but the appraiser was not present to testify regarding the report's preparation or to be cross-examined. The Board thus gave no weight to the value conclusion in the appraisal, but will consider the raw sales data. The Board gave less weight to the appraisal comparable 4 and to the appellants' grid comparable 3 because these properties were significantly smaller in living area when compared to the subject. The Board finds the remaining comparables were similar to the subject in living area and some features, but the lack of detail regarding the appraisal comparables' style or design and additional amenities made their similarity to the subject suspect at best. The Board finds comparables 1 and 2 on the appellants' grid were dissimilar to the subject in terms of design, age and location and gave them less weight for these reasons. Nevertheless, the Board finds all the appellants' comparable sales, whether in the appraisal or on their grid, sold for prices ranging from \$99.96 to \$167.80 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$128.02 per square foot of living area including land falls well within the range of the appellants' own comparables.

In conclusion, the Property Tax Appeal Board finds the appellants have failed to prove inequity by clear and convincing evidence or overvaluation by a preponderance of the 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

*Mark Morris*

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.