



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

APPELLANT: George Madden  
DOCKET NO.: 07-00566.001-R-1  
PARCEL NO.: 11-04-18-310-031-0000

The parties of record before the Property Tax Appeal Board are George Madden, 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:** \$18,370  
**IMPR.:** \$65,678  
**TOTAL:** \$84,048

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 5,500 square feet is improved with a one-story frame single-family dwelling that was built in 2003. The home contains 1,756 square feet of living area and features a full unfinished basement, central air conditioning, a fireplace, and an attached two-car garage. The property is located in Romeoville, Lockport Township, Will County.

The appellant submitted a residential appeal form contending both lack of uniformity in the assessment process and overvaluation with regard to the subject's land and improvement assessments. The appellant reported the subject property is located in Grand Haven Subdivision, an adult community for persons age 55 and older. In addition, the appellant complained that the subject's assessment has increased by 14% from 2005 to 2007. In contesting the increase, appellant asserts that values in the subject subdivision have not increased by this percentage.

In support of the appellant's arguments, the appellant presented a grid analysis with descriptions, assessment and sale data on

ten suggested comparables, all of which appellant asserts were built by Lakewood Homes, like the subject. The properties were located from 1 to 6 blocks from the subject property. The comparable parcels ranged in size from 5,500 to 8,140 square feet of land area. The comparables each had land assessments of \$18,370 or from \$2.26 to \$3.34 per square foot of land area. The subject has a land assessment of \$18,370 or \$3.34 per square foot of land area. The appellant argued that the land assessments were inequitable given their identical assessments despite size, location and/or premium nature for lots that back up to a golf course, protected area, lake and/or pond. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$17,000 or \$3.09 per square foot of land area.

Each of the previously described parcels was improved with a one-story frame dwelling that was built between 2001 and 2003. The dwellings ranged in size from 1,400 to 1,860 square feet of living area. Four comparables featured partial basements and one comparable featured a full basement like the subject; only one comparable had a partially finished basement. Each of the comparables had central air conditioning and a garage. Two of the comparables have a fireplace like the subject. The comparables had improvement assessments ranging from \$52,313 to \$75,958 or from \$34.88 to \$43.71 per square foot of living area. The subject had an improvement assessment of \$65,678 or \$37.40 per square foot of living area. Each of the comparables sold between January 2006 and December 2007 for prices ranging from \$195,900 to \$265,000 or from \$130.60 to \$164.67 per square foot of living area including land. The appellant also included a chart reflecting the "original" sale price of the ten comparables and the subsequent sale price reflected in the grid analysis; appellant calculated the percentage increases in prices ranged from .1% to 30%.

Based on this evidence the appellant requested a reduction in the improvement assessment to \$61,833 or \$35.21 per square foot of living area and that the subject's total assessment be reduced to \$78,833 or to reflect an estimated market value of approximately \$236,499.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of \$84,048 was disclosed. The subject's assessment reflects a market value of approximately \$251,641 or \$143.30 per square foot of living area including land when applying the 2007 three-year median level of assessments as determined by the Illinois Department of Revenue for Will County of 33.40%.

In response to the appeal, the board of review submitted a letter from the Lockport Township Assessor. The assessor noted that only two of the appellant's ten suggested comparables were the same model as the subject dwelling. The assessor further observed that the subject's assessment was well within the range of the ten comparables appellant presented.

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 the appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant argued the subject's assessment was inequitable because of the percentage increases in its assessment from 2005 to 2007. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

In presenting comparable sales, appellant argued that the subject's assessment was not reflective of market value. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted on this basis.

The appellant submitted ten sales comparables which sold between January 2006 and December 2007 for prices ranging from \$195,900 to \$265,000 or from \$130.60 to \$164.67 per square foot of living area including land. The Board finds the most similar of these comparables were dwellings with a basement like the subject. Those five comparables with basements sold for prices ranging from \$140.57 to \$164.67 per square foot of living area including land. The subject has an estimated market value based on its assessment of \$143.30 per square foot of living area including land, which is within the range of the comparable sales on a per-square-foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value is not excessive and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

The appellant also contended unequal treatment in the subject's 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 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.

Again, the Board finds the five comparable dwellings with basements were most similar to the subject and received the most weight in the Board's analysis on equity grounds. These five comparables had improvement assessments that ranged from \$36.00 to \$41.04 per square foot of living area. The subject's improvement assessment of \$37.40 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's improvement assessment is not warranted.

As to the land inequity argument, the appellant presented ten comparables that had land assessments of \$18,370 or from \$2.26 to \$3.34 per square foot of land area. The subject has a land assessment of \$18,370 or \$3.34 per square foot of land area. While the appellant argued that these land assessments were inequitable given differences in lot size, location or premium nature when the lot backs up to a golf course, protected area, lake and/or pond, appellant provided no data indicating which lots were premium. More importantly, appellant provided no empirical data to support the contention that some lots have a different market value based on their size, location, or purported premium view.

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 taxation 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 appellant 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 appellant has 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.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's

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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. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William R. Loras*

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.