



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

APPELLANT: Susan Vitello  
DOCKET NO.: 07-00574.001-R-1  
PARCEL NO.: 16-05-35-405-008-0000

The parties of record before the Property Tax Appeal Board are Susan Vitello, 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:** \$31,151  
**IMPR.:** \$192,037  
**TOTAL:** \$223,188

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-acre residential parcel improved with a four year-old, two-story style brick and frame dwelling that contains 3,909 square feet of living area. Features of the home include central air conditioning, a fireplace, a 1,063 square foot garage, a 1,921 square foot unfinished basement and an in-ground swimming pool. The subject is located in Mokena, Homer Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding both the subject's land and improvement assessments as the basis of the appeal. In support of the land inequity argument, the appellant submitted a grid analysis of four comparables located near the subject that are one acre in size. The comparables have land assessments of \$31,151 or \$33,748. The subject has a land assessment of \$31,151. The appellant contends a retention pond at the rear of the subject parcel has not been well maintained and has caused the subject lot to lose value. The appellant submitted no market evidence to support this contention.

In support of the improvement inequity argument, the appellant submitted information on the same four comparables used to support the land inequity contention. The comparables were described as two-story brick dwellings that are 3 to 5 years old and range in size from 3,804 to 3,982 square feet of living area. Features of the comparables include central air conditioning, two or three fireplaces, full or partial basements, two of which have finished areas of 2,005 and 2,200 square feet, respectively, and garages that contains from 592 to 947 square feet of building area. These properties have improvement assessments ranging from \$185,950 to \$190,562 or from \$47.57 to \$49.39 per square foot of living area. The subject has an improvement assessment of \$192,037 or \$49.13 per square foot of living area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$29,150 and its improvement assessment be reduced to \$123,301 or \$31.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$223,188 was disclosed. In support of the subject's assessment the board of review submitted a letter prepared by the township assessor, along with numerous exhibits, such as aerial photographs, plat maps, property record cards, a chart describing 57 comparable properties improved with two-story style homes in the subject's Hunt Club Woods subdivision and a separate grid analysis of seven of these comparables which had sold, to demonstrate assessments were consistent with sales prices. Regarding the appellant's land inequity argument, the assessor's letter indicated land in the subdivision was classified as either on the water/common area or off the water. No adjustments were made for size differences of the lots. The board of review also submitted Exhibit E, a chart depicting 2003 sales of 28 lots in the Hunt Club Woods subdivision, including the subject lot, with sales prices ranging from \$89,000 to \$196,697. The subject lot sold for \$106,000. The assessor contends no evidence existed at the time of these lots' sales to indicate any loss in value of the subject lot because of the retention pond. The assessor's letter also included the subject's plat, stating "it appears the lot was increased in size to compensate for this detention."

The 57 comparables submitted by the board of review in its Exhibit F have land assessments ranging from \$31,151 to \$36,501, with 35 lots assessed at \$33,151 like the subject.

In support of the subject's improvement assessment, the board of review's chart indicated the 57 two-story comparable homes were built between 2000 and 2006, range in size from 2,970 to 5,421 square feet of living area, have basements that contain from 1,332 to 3,569 square feet and have garages that contain from 689 to 1,596 square feet of building area. All but one of the comparables has one to three fireplaces. These properties have improvement assessments ranging from \$158,135 to \$315,987 or from \$44.40 to \$59.07 per square foot of living area. Regarding the seven comparables submitted by the board of review to demonstrate that assessments of two-story homes in the subject's subdivision

were reflective of market value, the board of review's grid in Exhibit G depicts the comparables sold between April 2005 and May 2006 for prices ranging from \$540,000 to \$825,000 or from \$156.01 to \$191.95 per square foot of living area including land.

In response to the appellant's claim that homes in Crystal Lake Estates and Wedgwood Highlands are equivalent in value to those in Hunt Club Woods, the board of review submitted Exhibit D, a list of 28 sales of improved properties in the three subdivisions that occurred between March 2004 and July 2007. The comparable sales in Wedgwood Highlands ranged from \$425,000 to \$647,000, the sales in Crystal Lake Estates ranged from \$460,000 to \$585,000 and the sales in Hunt Club Woods ranged from \$540,000 to \$1,400,000. The board of review asserts these sales support its contention that homes in Crystal Lake Estates and Wedgwood Highlands are not comparable in quality to homes in Hunt Club Woods.

In rebuttal, the appellant submitted an extensive letter challenging the township assessor's methodology and asserting that the Crystal Lake Estates and Wedgwood Highlands subdivisions are similar to the subject's Hunt Club Woods subdivision and that assessment inequity exists between the subdivisions. The appellant's rebuttal evidence includes discussion of nine additional comparables located in these subdivisions. The Board finds that Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states in part:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in the guise of rebuttal evidence. 86 Ill. Adm. Code 1910.66(c).

Therefore, the Board finds the additional comparables are inadmissible and will not be considered.

During the hearing, the board of review called Homer Township Deputy Assessor Dale Butala to testify. The witness testified he was directly involved in preparing the evidence supplied to the board of review in response to the appellant's appeal. Butala also testified that if the subject's swimming pool, with its added assessed value of \$5,000 was to be removed from the assessment, the subject's improvement assessment would be \$47.84 per square foot of living area. He asserted the subject would then fall near the low end of the range of the appellant's own comparables.

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 appellant's 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 appellant has not met this burden.

Regarding the land inequity contention, the Board finds the parties submitted a total of 58 comparables. The comparables had land assessments ranging from \$31,151 to \$36,501, with 35 lots assessed at \$33,151 like the subject. The appellant argued the retention pond at the rear of the subject parcel caused a loss in value to the subject, but submitted no credible market evidence to document any purported loss. Therefore, the Board finds the evidence in this record supports the subject's land assessment.

Regarding the improvement inequity contention, the Board finds the parties submitted a total of 58 comparables in support of their respective arguments. The Board gave less weight to 32 of the board of review's comparables because they were significantly smaller or larger than the subject in living area. The Board finds the remaining comparables were similar to the subject in design, age, size and most features and had improvement assessments ranging from \$44.40 to \$58.34 per square foot of living area. The subject's improvement assessment of \$49.13 per square foot of living area falls within this range. The Board further finds the comparable sales information submitted by the board of review buttresses its contention that assessments in the subject's Hunt Club Woods subdivision are uniformly determined. The Board finally finds the data submitted by the board of review that details sales in Hunt Club Woods, Crystal Lake Estates and Wedgwood Highlands subdivisions supports the board's contention that homes in Hunt Club Woods are superior in quality when compared to the latter two subdivisions.

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.

In conclusion, the Board finds the appellant has failed to prove assessment inequity regarding either the subject's land or

improvement assessments by clear and convincing evidence. For this reason, the Board finds 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. 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: October 22, 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.