



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

APPELLANT: John & Maria Passanante  
DOCKET NO.: 07-00578.001-R-1  
PARCEL NO.: 07-01-31-408-019-0000

The parties of record before the Property Tax Appeal Board are John & Maria Passanante, 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: \$30,666  
IMPR: \$114,500  
TOTAL: \$145,166**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of brick and frame exterior construction<sup>1</sup> containing 2,377 square feet of living area. The dwelling is 3 years old. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and an attached three-car garage of 720 square feet of building area. The property is located in Plainfield, Wheatland Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process regarding the improvement assessment; no dispute was raised regarding the land assessment. The appellants also reported that the subject property was purchased in April 2004 for \$330,000 from the builder after having been advertised by signage and a model home; the property was on the market for about six months prior to sale.

In support of the inequity argument, the appellants submitted a grid analysis of four comparable properties along with underlying

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<sup>1</sup> The photograph of the subject appears to depict a brick front; the remainder of the exterior construction is not visible in the photograph. The property record card denotes the exterior/siding as being brick and frame, but the assessor's grid identified "construction" as frame only.

property record cards and color photographs. The comparables were said to be located from ½-block to ¼-mile from the subject and were described as one-story brick or frame and brick dwellings that were 3 or 8 years old. The comparable dwellings range in size from 2,097 to 2,530 square feet of living area. Features include full unfinished basements, central air conditioning, a fireplace, and a garage ranging in size from 510 to 1,020 square feet of building area. The comparables have improvement assessments ranging from \$86,303 to \$91,894 or from \$36.32 to \$41.16 per square foot of living area. The subject's improvement assessment is \$114,500 or \$48.17 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$93,326 or \$39.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$145,166 was disclosed. In support of the subject's assessment, the board of review presented a letter from the township assessor and a grid analysis of three comparables along with applicable property record cards. In the letter, the assessor noted that only one of the appellants' comparables was located in the subject's subdivision (appellants' comparable #1). As to this comparable, the assessor noted the dwelling was smaller than the subject in living area and had fewer amenities (other than a sprinkler system) including a smaller garage and a smaller patio.

In the grid analysis, the comparables were described as being located in the same neighborhood code assigned by the assessor as the subject property. The three comparables consist of one-story ranch style frame dwellings that were 2 years old. The dwellings range in size from 2,201 to 2,649 square feet of living area. Features include full, unfinished basements, central air conditioning, and three-car garages. One comparable also has a fireplace. These properties have improvement assessments ranging from \$113,955 to \$154,094 or from \$51.70 to \$58.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The appellants contend unequal treatment in the subject's improvement assessment as the 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal

Board. The Board has given less weight to appellants' comparable #3 and board of review comparable #2 due to differences in dwelling size from the subject property. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$39.29 to \$51.77 per square foot of living area. The subject's improvement assessment of \$114,500 or \$48.17 per square foot of living area is within the range established by the most similar comparables. 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 assessment is not 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 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 appellants 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 M. Louie*

Member

*Shawn R. Lerski*

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: July 23, 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.