



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

APPELLANT: Mary Kocian
DOCKET NO.: 07-00580.001-R-1
PARCEL NO.: 19-09-25-103-002-0000

The parties of record before the Property Tax Appeal Board are Mary Kocian, the appellant; 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: \$31,670
IMPR.: \$108,818
TOTAL: \$140,488**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of brick construction that contains 2,198 square feet of living area. Features of the dwelling include an unfinished basement, two bathrooms, central air conditioning, two fireplaces and a two-car garage with 653 square feet of building area. The home was constructed in 1975. The property has a 23,812 square foot parcel and is located in Frankfort, Frankfort Township, Will County.

The appellant and her son, Timothy Kocian, appeared before the Property Tax Appeal Board contending assessment inequity with respect to both the land and improvement assessment as the bases of the appeal. To demonstrate assessment inequity the appellant submitted descriptions, assessment information and photographs on 10 comparables. The comparables were improved with six, one-story dwellings, and four, two-story dwellings. The six, one-story dwellings are located along the same street as the subject property and range in size from 2,135 to 3,254 square feet of above grade living area. These dwellings are of brick construction and were built from 1970 to 1976. Each of these

comparables has a basement, three bathrooms, central air conditioning, one or two fireplaces and a garage that ranges in size from 528 to 696 square feet. These properties have improvement assessments ranging from \$68,806 to \$122,610 or from \$30.02 to \$43.85 per square foot of living area. The appellant asserted in her submission that comparables 5 and 6, those with the highest assessments, had cedar shake roofs and an additional bath. During the hearing Mr. Kocian commented that comparable 6 had an enclosed porch, not included as part of the living area, but appeared to be part of the home that adds 192 square feet. In the written submission the appellant stated that comparables 2 through 4, those with improvement assessments ranging from \$35.84 to \$37.70 per square foot of living area, had extra bathrooms and two were slightly newer than the subject. Comparable 1 was described as being a few years older than the subject dwelling and having the lowest assessment of \$30.02 per square foot. The appellant contends the subject's improvement assessment should be between the assessment established by comparable 1 and the average of the assessments for comparables 2 through 4 resulting in an improvement assessment of \$72,543 or \$33.00 per square foot of living area.

The appellant asserted as further proof of assessment inequity the two-story dwellings used as comparables are larger and superior to the subject but have improvement assessments that are similar. The two-story comparables are built of brick and frame or brick with mansard roofs over the second story. The comparables range in size from 3,226 to 3,963 square feet of living area and were built from 1968 to 1975. Each comparable has a basement with one being finished. Each comparable has one fireplace, three bathrooms, central air conditioning and a garage that ranges in size from 575 to 1,690 square feet. These properties have improvement assessments ranging from \$101,292 to \$114,843 or from \$28.21 to \$32.73 per square foot of living area. The subject has an improvement assessment of \$108,818 or \$49.51 per square foot of living area.

With respect to the land assessment, Mr. Kocian stated the subject property is one of four properties on the north side of Aberdeen Road that does not abut the golf course. The appellant contends the subject parcel is not wooded nor is it adjacent to the Prestwick Country Club as are other prime lots along the subject's street. The appellant explained comparable 9 is located across the street from the subject and occupies the same relative location to the golf course as the subject. This comparable has a 29,265 square foot parcel with an assessment of \$38,855 or \$1.33 per square foot of land area. The appellant also stated comparables 3 and 5 are located on the north side of the subject's street and do not abut the golf course, similar to the subject. These parcels have 47,041 and 47,443 square feet of land area, respectively, each with a land assessment of \$49,937 or \$1.06 and \$1.05 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$25,069 or \$1.05 per square foot of land area.

Under cross-examination the appellant testified the subject has a walkout basement with windows but the area is not finished. Additionally, Mr. Kocian did not know whether the enclosed porch for comparable 6 was heated.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$145,433 was disclosed. In support of the assessment, the board of review submitted an assessment equity analysis prepared by the Frankfort Township Assessor's office using 12 comparables located in the subject's subdivision. Copies of the property record cards for the comparables were also submitted with the analysis. The comparables were described as being composed of one-story dwellings of brick construction that ranged in size from 1,496 to 3,479 square feet of living area. The dwellings were constructed from 1970 to 1995. The comparables had 2.1 to 3.1 bathrooms, each comparable had central air conditioning, each comparable had one fireplace and the comparables had 2, 3 or 4-car garages. The property record cards depict each comparable as having either a partial or full basement. These properties had improvement assessments ranging from \$87,370 to \$181,499 or from \$49.71 to \$60.26 per square foot of living area. The submission also included minor corrections to the appellant's comparables.

The board of review called as its witness deputy township assessor Chuck Nebes. He was of the opinion the best land comparable submitted by the appellant was the property located across the street from the subject assessed at \$1.33 per square foot of land area. He testified the other two land comparables submitted by the appellant were larger than subject parcel and would have a lower assessment per square foot.

The witness also testified the subject's improvement assessment was below the midpoint of the per square foot assessments of the assessor's comparables, which supports the subject's improvement assessment.

In rebuttal, the appellant argued the land assessment should be lower than the \$1.33 per square foot of the comparable that the board's witness described as the best land comparable submitted by the appellant. In rebuttal the appellant also submitted documentation depicting various comparables and commented on the differences between the board of review comparables and the subject property.

In rebuttal, the appellant also submitted information on new comparables not previously submitted by either party. The Property Tax Appeal Board finds these additional comparables are not proper rebuttal evidence pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.66(c)). Section 1910.66(c) provides that:

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 chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c)).

Based on this rule, the Property Tax Appeal Board finds this is not proper rebuttal evidence and will not be further considered by the Board in its determination of the proper assessment of the subject property.

After hearing the testimony 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 the evidence in the record supports a reduction the subject's assessment.

The appellant contends assessment inequity with respect to both the land and improvement assessments. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction in the subject's assessment is warranted.

With respect to the improvement assessment, the parties submitted assessment information on a total of 22 properties. After reviewing the descriptions and the photographs submitted by the parties, the Property Tax Appeal Board finds those comparables most similar to the subject dwelling in style, age, size and features include appellant's comparables 1 and 3 and board of review comparables 1, 2, 4 and 10. These six comparables were improved with one-story single family dwellings of brick construction that ranged in size from 2,135 to 2,516 square feet of living area. The dwellings were constructed from 1972 to 1976. Each of these comparables had 2.1 or 3 bathrooms, a basement, central air conditioning, a fireplace and a 2 or 3-car garage. These properties had improvement assessments ranging from \$68,806 to \$125,786 or from \$30.02 to \$56.65 per square foot of living area. The subject has an improvement assessment of \$108,818 or \$49.51 per square foot of living area, which is within the range of the best comparables in the record and below that established by the four best comparables submitted by the board of review. The Board gives little weight to the appellant's comparables 7 through 10 because of their two-story design. The remaining one-story comparables submitted by the parties were given reduced weight due to differences from the subject in size, features and/or age. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject dwelling was inequitably assessed.

With respect to the land assessment, the appellant relied on three properties, comparables 3, 5 and 9, which had land assessments of \$38,855 and \$49,937 or \$1.05, \$1.06 and \$1.33 per square foot of land area. The subject has a land assessment of \$36,615 or \$1.54 per square foot of land area. The Board finds the best land comparable in the record with respect to size and location is appellant's comparable 9. This comparable has 29,265 square feet of land area and is located across the street from the subject on the same cul-de-sac. This property has a land assessment of \$38,855 or \$1.33 per square foot of land area. The Board finds the subject's land assessment should be reduced to \$1.33 per square foot of land area.

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: January 26, 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.