



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

APPELLANT: Connie Borchert
DOCKET NO.: 07-00582.001-R-1
PARCEL NO.: 19-09-31-101-038-0000

The parties of record before the Property Tax Appeal Board are Connie Borchert, 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: \$45,365
IMPR: \$235,420
TOTAL: \$280,785**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 15,000 square foot parcel is improved with a two-story dwelling of brick exterior construction containing 4,147 square feet of living area. The dwelling is 3 years old. Features of the home include a full basement, central air conditioning, two fireplaces, and a three-car garage of 728 square feet of building area. The property is located in Frankfort, Frankfort Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant also reported the subject property was purchased in June 2004 for \$699,900. In support of the inequity argument, the appellant submitted information on nine comparable properties in a grid analysis all of which were said to be located in the subject's subdivision, Flagstone.¹

The comparable parcels range in size from 15,827 to 23,567 square feet of land area. Each has been improved with a two-story brick dwelling ranging in age from 3 to 5 years old. The comparable dwellings range in size from 2,928 to 5,275 square feet of living

¹ In responding to the appellant's evidence, the board of review made some minor corrections to the appellant's data. In rebuttal, the appellant did not dispute the corrections.

area. Foundation data was unknown for each comparable. Features include central air conditioning, one to three fireplaces, and garages ranging in size from 640 to 1,066 square feet of building area. The comparables have land assessments ranging from 36,221 to \$52,429 or from \$2.06 to \$3.02 per square foot of land area. The subject has a land assessment of \$45,365 or \$3.02 per square foot of land area. The comparables have improvement assessments ranging from \$137,987 to \$213,810 or from \$34.66 to \$48.42 per square foot of living area. The subject's improvement assessment is \$235,420 or \$56.77 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.²

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$280,785 was disclosed. The board of review presented a two-page letter from the assessor, a corrected grid analysis of the appellant's comparables and a three-page grid analysis of nine comparables in support of the subject's assessment.

In the letter, the township assessor noted appellant's comparable #8 was significantly smaller than the subject dwelling while appellant's comparables #5 and #9 were much larger than the subject dwelling; due to these size differences, the assessor noted these comparables should be given little weight.

The board of review asserted that each of its nine comparable properties were located in Flagstone Subdivision. The parcels ranged in size from 16,368 to 22,610 square feet of land area and were improved with a part one-story and part two-story and eight, two-story brick and frame dwellings that were 2 to 4 years old. The dwellings range in size from 3,159 to 4,850 square feet of living area. No foundation data was provided for any of the comparables. Each comparable has central air conditioning, a fireplace,³ and a garage ranging in size from 654 to 958 square feet of building area. These properties have land assessments ranging from \$49,495 to \$77,699 or from \$2.97 to \$5.18 per square foot of land area. The comparables have improvement assessments ranging from \$188,214 to \$365,847 or from \$53.44 to \$81.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant noted that board of review comparables #2, #3, #8 and #9 were located in neighboring Stonebridge and Cobblestone Subdivisions, not in Flagstone Subdivision as reported by the board of review. Appellant also

² The appellant erred in completing the Residential Appeal form in Section 2c(3), appellant requested the same assessment as was placed on the property by the board of review. The appeal data indicates that the appellant seeks a reduction in assessment.

³ The attached property record cards reveal that, contrary to the grid analysis, the subject has two fireplaces and board of review comparables #1, #4, #6, and #9 have two or four fireplaces.

contends that board of review comparables #5 and #6 received reduced assessments due to appeals, but the board of review reported the assessment data prior to reduction by the board of review. Appellant also asserts that these two comparables are located "on the lake" whereas the subject is an interior lot. One of the comparables also reportedly has a swimming pool.

Lastly in rebuttal, appellant submitted a spreadsheet of 36 improved parcels and nine unimproved parcels in Flagstone Subdivision. Appellant contends that there is a great disparity in improvement assessments on a per-square-foot basis among these dwellings ranging from \$31.34 to \$75.07 per square foot of living area. Appellant further contends that nine of the properties sold for more than the subject, but have lower assessments. Moreover, the largest dwelling in the subdivision is said to have one of the lowest per-square-foot improvement assessments.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the spreadsheet of comparables within the subdivision submitted by appellant in conjunction with her rebuttal argument.

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 appellant contends unequal treatment in the subject's 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). 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.

The parties submitted eighteen comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #5, #8 and #9 due to differences in dwelling size. The Board has also given less weight to board of review comparables #2, #3, #5, #7, #8 and #9 due to differences in location and/or dwelling size. Thus, the Board finds appellant's comparables #1 through #4, #6 and #7 along with board of review comparables #1, #4, and #6 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 \$160,260 to \$253,384 or from \$36.07 to \$63.16 per square foot of living area. The subject's improvement assessment of \$235,420 or \$56.77 per square foot of living area is within the range established by the most similar comparables. Likewise, the subject's land assessment of \$3.02 per square foot is within the range of the comparables that appellant presented. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land and improvement assessments are equitable and no reduction in the subject's land or improvement assessments are warranted on this record.

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. 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.