



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

APPELLANT: Peggy Kubinski
DOCKET NO.: 07-00588.001-R-1
PARCEL NO.: 04-10-08-152-003-0000

The parties of record before the Property Tax Appeal Board are Peggy Kubinski, 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: \$29,550
IMPR.: \$118,800
TOTAL: \$148,350

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 38,194 square feet of land area is improved with a part one-story and part two-story brick and frame single-family dwelling that was built in 1992. The home contains 2,698 square feet of living area and features a full unfinished basement, central air conditioning, a fireplace, and a three-car garage of 810 square feet of building area. The property is located in Minooka, Channahon Township, Will County.

The appellant submitted a residential appeal contending both lack of uniformity in the assessment process and overvaluation with regard to the subject's land and improvement assessments. In support of these arguments, the appellant presented a grid analysis with descriptions, assessment and sale data on four comparables along with applicable property record cards and a brief discussing the evidence.

The four properties were located within two blocks of the subject property. The comparable parcels range in size from about 24,000 to 50,000 square feet of land area. The comparables have land assessments ranging from \$19,850 to \$29,550 or from \$0.59 to \$0.88 per square foot of land area. The subject has a land

assessment of \$29,550 or \$0.77 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$24,000 or \$0.63 per square foot of land area.

Each of the previously described parcels was improved with a two-story drivet, brick, frame or frame and brick dwelling that was built between 1992 and 1997. The dwellings ranged in size from 2,700 to 2,900 square feet of living area and featured basements, two of which had finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 750 to 1,100 square feet of building area. The comparables had improvement assessments ranging from \$87,550 to \$133,150 or from \$31.84 to \$45.91 per square foot of living area. The subject had an improvement assessment of \$118,800 or \$44.03 per square foot of living area. Each of the comparables sold between October 2004 and August 2006 for prices ranging from \$330,000 and \$500,000 or from \$113.79 and \$172.41 per square foot of living area including land.

In the brief, the appellant argued that comparable #1 has a full finished walkout-style basement and other amenities not featured in the subject, yet its assessment is less. Comparable #2 is all brick and has other additional amenities. Appellant argued that but for the lot size, comparable #3 was similar to the subject and establishes the inequitable assessment. In the brief, appellant stated comparable #4 has a full finished basement, although that was not reflected in the grid.

Based on this evidence the appellant requested a reduction in the improvement assessment to \$100,000 or \$37.06 per square foot of living area and that the subject's total assessment be reduced to \$124,000 or to reflect an estimated market value of approximately \$372,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of \$148,350 was disclosed. The subject's assessment reflects a market value of approximately \$444,162 or \$164.63 per square foot of living area including land when applying the 2007 three-year median level of assessments for Will County of 33.40% as determined by the Illinois Department of Revenue.

In response to the appellant's data, the board of review presented a grid analysis of appellant's comparables #1, #3 and #4 which displayed that each property sold in 2006 for the amounts reported by the appellant, however, the dwelling sizes varied slightly and ranged from 2,746 to 2,959 square feet of living area. Also, comparable #4 was built in 2002 and reportedly has no fireplaces.

In support of the subject's assessment, the board of review submitted a grid analysis of three comparable properties where comparable #2 was appellant's comparable #2. No information on lot sizes was presented in the board of review's grid and while

applicable property record cards were attached, there was no discernible lot size data on the cards. The properties had land assessments ranging of \$29,550 like the subject.

Each parcel was improved with a two-story masonry or frame and masonry dwelling that was built between 1992 and 1997. The comparables ranged in size from 2,605 to 2,931 square feet of living area. Each comparable has a full basement, two of which were walkout-styles and one of which was finished. Each had central air conditioning and a garage ranging in size from 590 to 934 square feet of building area. One comparable has a fireplace. The comparables had improvement assessments ranging from \$114,900 to \$141,600 or from \$44.11 to \$49.21 per square foot of living area. Comparables #2 and #3 reported sold in July 2004 and February 2005 for prices of \$500,000 and \$494,000 or \$184.77 and \$168.54 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment and estimated market value.

In rebuttal, the appellant disputes that the descriptive data in the grid based on the underlying property record cards and the comparability of the properties presented by the board of review. Appellant noted differences in size, age, exterior construction, basement type and fireplaces that were not reported in the grid or clearly show the differences in the properties.

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 contended unequal treatment in the subject's land and improvement assessments as bases of this 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).

As to the land inequity argument, the appellant's own evidence fails to establish an inequity in land assessments. The subject and two of the comparables are assessed for \$29,550; despite varying lot sizes, however, the subject's per-square-foot land assessment of \$0.77 is within the range of the four comparables appellant presented. Therefore, the Board finds that the appellant has failed to establish inequity in the subject's land assessment by clear and convincing evidence.

As to the improvement inequity argument, the parties presented six properties to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #4 due to its newer age of 2002 as reported by the board of review. The Board finds the remaining

five comparables presented 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 \$31.84 to \$49.21 per square foot of living area. The subject's improvement assessment of \$44.03 per square foot of living area is within this range and appears supported in particular by appellant's comparable #1 and board of review comparable #1. 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.

Appellant also 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 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd 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 parties submitted five sales for the Board's consideration. Appellant's comparable #4 has been given less weight due to its newer date of construction. The sales occurred from July 2004 and August 2006 for prices ranging from \$347,000 and \$500,000 or from \$126.18 and \$184.77 per square foot of living area including land. The subject has an estimated market value based on its assessment of \$444,162 or \$164.63 per square foot of living area including land, which is within the range of the most similar comparables on the record. 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.

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.

Donald 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: May 20, 2011

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.