



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

APPELLANT: Eric Marquardt
DOCKET NO.: 07-00592.001-R-1
PARCEL NO.: 19-09-06-406-013-0000

The parties of record before the Property Tax Appeal Board are Eric Marquardt, 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: \$41,365
IMPR.: \$118,112
TOTAL: \$159,477

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,510 square foot parcel improved with a two year-old, one-story style brick dwelling that contains 2,934 square feet of living area. Features of the home include central air conditioning, a full unfinished basement, a fireplace and a 604 square foot garage.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellant submitted information on four comparables located near the subject. The comparable lots were described as ranging in size from 13,451 to 16,557 square feet of land area and have land assessments ranging from \$37,869 to \$52,666 or from \$2.29 to \$3.32 per square foot. The subject has a land assessment of \$41,365 or \$3.31 per square foot.

In support of the improvement inequity argument, the appellant submitted a grid analysis of the same four comparables used to support the land inequity contention. The comparables consist of one-story style brick dwellings that are three years old and range in size from 2,696 to 3,269 square feet of living area. Features of the comparables include central air conditioning, full or partial unfinished basements and two-car or three-car garages. Two comparables have a fireplace. These properties have improvement assessments ranging from \$101,140 to \$120,607 or from \$30.93 to \$44.73 per square foot of living area. The subject has an improvement assessment of \$118,112 or \$40.25 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the appellant submitted sales information on the four comparables used to support the inequity argument. The comparables were reported to have sold between March 2004 and September 2006 for prices ranging from \$350,000 to \$450,000 or from \$110.12 to \$165.38 per square foot of living area including land. The subject sold in August 2005 for \$408,500. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$37,365 and its improvement assessment be reduced to \$105,140 or \$35.83 per square foot of living area.

During the hearing, the appellant testified the subject dwelling was modified with a wheelchair ramp, wider hallways, doors and bathrooms to accommodate a child with physical limitations. The appellant claimed these modifications make the subject home less valuable, but submitted no credible market evidence in support of this assertion.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$159,477 was disclosed. The subject has an estimated market value of \$477,476 or \$162.74 per square foot of living area including land, as reflected by its assessment and Will County's 2007 three-year median level of assessments of 33.40%.

In support of the subject's land assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid detailing three comparable properties located within ½ block of the subject. These comparables were the same properties as the appellant's comparables 1, 2 and 4 and were described above. The assessor's letter asserted that the subject's improvement assessment falls below these three comparables.

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 this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's first 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 overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted a total of four comparables. These properties were similar in size to the subject and had land assessments ranging from \$2.29 to \$3.32 per square foot. The subject's land assessment of \$3.31 per square foot is supported by these comparables.

Regarding the improvement inequity contention, the Board gave less weight to the appellant's comparable 3 because it was larger in living area when compared to the subject. The Board finds the three remaining comparables in this record were similar to the subject in terms of style, exterior construction, size, age, features and location and had improvement assessments ranging from \$40.48 to \$44.73 per square foot of living area. The subject's improvement assessment of \$40.25 per square foot of living area falls below this range. The Board gave little weight to the appellant's claim that the subject dwelling had lost value due to the modifications made to accommodate the physically challenged child because he submitted no credible market evidence to demonstrate such purported loss in value.

As to the overvaluation argument, the Board finds the comparables sold for prices ranging from \$110.12 to \$165.38 per square foot of living area including land. The comparable whose sale date was most proximate to the subject's January 1, 2007 assessment date sold for \$165.38 per square foot of living area including land. Thus, the Board finds the subject's estimated market value as reflected by its assessment of \$162.74 per square foot of living area including land is supported by the appellant's own best comparable.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence and 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 P. 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: April 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.