



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

APPELLANT: David C. Hurst
DOCKET NO.: 07-00600.001-R-1
PARCEL NO.: 19-09-32-105-030-0000

The parties of record before the Property Tax Appeal Board are David C. Hurst, the appellant, by attorney David C. Hurst, of Bruggeman, Hurst & Associates, PC of Mokena; 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: \$35,610
IMPR.: \$127,223
TOTAL: \$162,833

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a four year-old, two-story style brick and frame dwelling that contains 3,590 square feet of living area. Features of the home include central air conditioning, a fireplace, a 777 square foot garage and a full unfinished basement. The subject is located in Frankfort, Frankfort Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted a grid analysis of four comparable properties located near the subject. The comparables were described as two-story style dwellings of brick and frame exterior construction that were 3 or 4 years old and range in size from 3,476 to 3,700 square feet of living area. Features of the comparables include central air conditioning, a fireplace, full unfinished basements

and garages that contain from 776 to 851 square feet of building area. These properties have improvement assessments ranging from \$99,567 to \$109,050 or from \$26.91 to \$31.29 per square foot of living area. The appellant claimed the subject contains 3,406 square feet of living area, using the appraisal he submitted to support the overvaluation contention. Based on this living area, the appellant claimed the subject has an improvement assessment of \$127,223 or \$37.35 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal with an estimate of the subject's market value at \$460,000 as of the report's effective date of September 22, 2007. The appraiser, who was not present at the hearing to testify regarding the report's preparation or be cross-examined, used only the sales comparison approach. He examined three comparables located 0.31 to 0.76 miles from the subject. The comparables consist of two-story dwellings that are 4 or 7 years old and range in size from 3,552 to 3,663 square feet of living area. Features of the comparables include central air conditioning, three-car garages and full unfinished basements. These properties sold between June and August 2007 for prices ranging from \$445,000 to \$505,000 or from \$121.49 to \$141.22 per square foot of living area including land. The appraiser adjusted the comparables' sales prices to account for differences when compared to the subject, such as sale date, site, room count, and living area. After adjustments, the comparables had adjusted sales prices ranging from \$438,913 to \$474,700 or from \$119.82 to \$132.75 per square foot of living area including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$137,210 or a market value of approximately \$411,630.

At the hearing, the appellant acknowledged the subject contains 3,590 square feet of living area and the subject's basement has 1,927 square feet. He also revised his requested improvement assessment to \$107,053 or \$29.82 per square foot of living area.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$162,833 was disclosed. The subject has an estimated market value of \$487,524 or \$135.80 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 improvement assessment, the board of review submitted a letter prepared by the township assessor, property record cards, a map of the subject's subdivision and a grid analysis of four comparables in that subdivision. The comparables consist of two-story style brick or brick and frame dwellings that were built in 2003 and range in size from 3,022 to 3,582 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 724 to 861 square feet of building area and full

unfinished basements. One comparable has a swimming pool. These properties have improvement assessments ranging from \$110,561 to \$125,477 or from \$34.86 to \$36.60 per square foot of living area. The board of review's evidence stated the subject sold in September 2005 for \$488,500. The board of review also submitted a corrected grid of the appellant's equity comparables that indicated these properties had basements that ranged in size from 1,703 to 1,965 square feet and that comparable 2 has an improvement assessment of \$31.22 per square foot of living area.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted another grid that details sales of four comparables in the subject's subdivision. The comparables consist of two-story brick and frame dwellings that were built between 2002 and 2005 and range in size from 2,955 to 3,884 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 736 to 798 square feet of building area and full unfinished basements. These properties sold between July 2005 and January 2006 for prices ranging from \$465,000 to \$495,000 or from \$127.45 to \$157.36 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

At the hearing, the board of review's representative objected to the appellant's appraisal because the appraiser was not present at the hearing.

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 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.

The Board finds the parties submitted eight equity comparables for its consideration. The Board gave less weight to the board of review's comparable 1 because it was significantly smaller in living area when compared to the subject. The remaining comparables submitted by the parties were similar to the subject in terms of design, age, size, features and location and had improvement assessments ranging from \$26.91 to \$36.60 per square foot of living area. The subject's improvement assessment of

\$35.44 per square foot of living area, based on 3,590 square feet, falls within this range.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted an appraisal of the subject, but the appraiser was not present at the hearing to testify regarding the methodology used in the report's preparation or be cross-examined. For this reason, the board of review objected to the value conclusion in the appellant's appraisal. The Board sustains this objection and therefore will consider only the raw sales data in the appellant's appraisal along with the comparable sales submitted by the board of review. The Board gave less weight to the board of review's comparable sale 2 because it was 635 square feet smaller in living area when compared to the subject. The Board finds the remaining comparables were similar to the subject in most respects and sold for prices ranging from \$121.49 to \$143.20 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$135.80 per square including land falls within this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment.

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 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: 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.