

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ronald and Nancy Rohlfs
DOCKET NO.: 07-00604.001-R-1
PARCEL NO.: 06-03-22-300-007-0000

The parties of record before the Property Tax Appeal Board are Ronald and Nancy Rohlfs, the appellants, and the Will County Board of Review.

The subject parcel of 5.2-acres has been improved with a one-story single-family dwelling of frame construction on a crawl-space foundation containing 2,260 square feet of living area. The dwelling was constructed in 1989 and features central air conditioning, a fireplace, and a three-car garage of 960 square feet of building area. There is also a detached garage of 840 square feet. The property is located in Plainfield, Plainfield Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process with regard to both the land and improvement assessments of the subject property. In support of these contentions, the appellants submitted information on three properties which were located from adjacent to the subject to one-half mile from the subject. Appellants also submitted other documentation.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 2006-00233.001-R-1. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. Much of the evidence in this matter is the same as presented in the prior year's appeal.

As to the land inequity argument, the appellants argued in a letter that the 2006 percentage increase in the subject's land assessment of 63.27% was excessive as compared to that of nearby properties. Appellants also provided a list "of the homes that [we] drive past" when going to and from the subject noting the 2005 to 2006 assessment changes from year-to-year average 3.43%

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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:	\$	36,786
IMPR.:	\$	86,926
TOTAL:	\$	123,712

Subject only to the State multiplier as applicable.

whereas the subject had a 17.99% increase for the same period. The three comparable parcels presented to support the inequity claim ranged in size from "over 5 acres" to 7.76-acres and had land assessments ranging from \$757 to \$25,547. The subject has a land assessment of \$36,786.

Appellants in their letter and documentation also raise a wetland issue asserting that the township assessor has been furnished an "Application for Floodplain and Wetland Request" dated October 13, 2006. From this document, the appellants conclude that the subject property is "wetland" except for a small portion at the north end of the property (the homesite). Appellants also assert based upon their own investigation there are limitations upon the construction on property deemed to be wetland. Appellants also assert a neighboring parcel, number 06-03-22-300-008-0000, has been considered wetland and thus the subject's land assessment should be equitable with this neighboring parcel, appellants' comparable #1 of 5.58-acres with an assessment of \$757.¹

Among the documents presented by appellants was a letter dated October 2, 2007 from Richard G. Martin, the Plainfield Township Assessor addressed to the appellants and, in summary, recommending that the subject parcel of 5.2-acres be divided into two parcels: one parcel of about 1-acre will consist of the dwelling and the second parcel of the remaining land "would be declared 100% unbuildable wet lands And [sic] be assessed as the State of Illinois dictates which is very low." From this data, the appellants asserted the subject should have a land assessment of \$13,691.

As to the improvement assessment inequity contention, the appellants presented two improved comparables which had also been presented regarding the land assessment issue. The comparable dwellings were described as a one-story and a split-level of frame or frame and masonry construction each of which was 30 years old. Comparable #2 has a full basement and the foundation of comparable #2 was not known. Both comparables have central air conditioning and a garage; one comparable also has two fireplaces. The comparables contain 2,524 and 3,148 square feet of living area, respectively, and have improvement assessments of \$61,431 and \$109,726 or \$24.34 and \$34.86 per square foot of living area, respectively. The subject's improvement assessment is \$86,926 or \$38.46 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$74,445 or \$32.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$123,712 was disclosed. In support of the subject's land and improvement assessments, the board of review presented a May 30, 2008 two-

¹ Appellants included a computerized printout of the property characteristics for this adjacent parcel which has a farmland assessment.

page letter from Richard G. Martin, the Plainfield Township Assessor, along with additional documentation.

As to the land assessment inequity argument, the township assessor provided an aerial map and land assessments for three nearby properties, each of which has a 2007 land assessment of \$14,760. While no specific size information was provided as to each of these suggested comparables, the assessor wrote, "[t]he three parcels combined could fit into the red [aerial map outline of the] subject property four (4) times."

In response to the appellants' analysis of the comparables, the assessor made corrections and reported the comparable lands range in size from 3.4 to 7.76-acres and the 7.76-acre parcel consists of 5.25-acres of farmland. Appellants' comparable #1 of 5.58-acres is all farmland assessed at \$757 which makes it an inappropriate comparable to residential land like the subject; appellants' comparable #2 of 3.4-acres was assessed at \$25,547 or \$7,514 per acre; and appellants' comparable #3 had 5.25-acres of farmland assessed for \$291 and 2.51-acres with a land assessment of \$15,786 or \$6,289 per acre. The subject of 5.2-acres had a land assessment of \$36,786 or \$7,074 per acre. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In response to the improvement assessment inequity claim, the assessor remarked that the two improvement comparables presented by the appellants were 11 years older than the subject, one was of a different design than the subject, and one was of masonry exterior construction. The split level property known as appellants' comparable #2 was said by the assessor to have only 1,222 square feet of above-ground living area, but the assessor recalculated the living area square footage as 1,833 square feet (1,222 + (1,222 ÷ 2 for basement area)) for an improvement assessment of \$33.50 per square foot of living area. The assessor also pointed out that the subject property has a second detached garage unlike the comparable properties. Based on this analysis of the appellants' evidence, the board of review requested confirmation of the subject's improvement assessment.

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 appellants contend unequal treatment in the subject's land and improvement assessments as the bases 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The appellants first attempted to demonstrate the subject's assessment was inequitable because of the percentage increases in assessment from 2005 to 2006 along with other percentage analysis data of the subject and other properties. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. Rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed; the assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Property Tax Appeal Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

As to the argument that the subject property includes wetlands, the Property Tax Appeal Board gives this argument little weight. The Board finds the appellants submitted no market data to demonstrate that the subject's land assessment was excessive in light of the wetlands area on the subject property. For purposes of this appeal the Board finds the appellants failed to demonstrate that the county assessment officials failed to debase the subject's land assessment to account for wetlands when doing so for other properties. The only purported "wetland" comparable noted by the appellants was a neighboring parcel that was actually receiving a farmland assessment; nowhere was there an indication the property was receiving a land assessment reduction due to being a wetland. Moreover, the land assessment at issue in this matter was for a valuation date of January 1, 2007. The October 2, 2007 letter from the Plainfield Township Assessor suggesting a split of the subject parcel and a resulting reduced assessment for the portion known as wetland would be effective only for January 1, 2008 and onward so long as the classification remained. (35 ILCS 200/9-160 & 10-125)

Considering the last aspect of the land inequity contention, the Property Tax Appeal Board finds the appellants submitted insufficient evidence of similar land parcels to establish by clear and convincing evidence that the subject's land assessment was excessive. Appellants' comparable #1 was all farmland; as required by the Property Tax Code, farmland is not assessed in the same manner as residential property like the subject parcel (see 35 ILCS 200/10-130). Similarly, 5.25-acres of appellants' comparable #3 was assessed as farmland. Thus, the appellants presented 3.4-acres and 2.51-acres which had land assessments of \$6,289 and \$7,514 per acre, respectively. The subject's land assessment of \$7,074 per acre is between these most similar comparables on a per acre basis.

With respect to the improvement assessment inequity contention, having submitted only two comparables with improvements, the appellants failed to submit sufficient evidence to establish assessment inequity of the subject's improvement. As set forth on the appeal form, at least three comparables are needed and those comparables should be similar to the subject in size, design, age, amenities, and location.

Appellants' comparable #2 differed from the subject in design, age and size. The Property Tax Appeal Board further finds the assessor erroneously set forth the per square foot improvement assessment of this property. The Property Tax Appeal Board finds this dwelling of 1,222 square feet of above grade living area had an improvement assessment of \$50.27 per square foot of living area, not \$33.50 per square foot as reported by the assessor. However, with only 1,222 square feet of living area, appellants' comparable #2 is significantly smaller than the subject property and would be given less weight by the Board in any analysis.

Appellants' comparable #3 differs from the subject in age, exterior construction, and basement foundation having a basement whereas the subject has a crawl space foundation. Despite these differences, this property has an improvement assessment of \$109,726 or \$34.86 per square foot of living area. The subject's improvement assessment of \$86,926 or \$38.36 per square foot of living area is above this most similar comparable on the record. The higher improvement assessment of the subject is justified given its smaller living area square footage, newer age, and its additional 840 square foot detached garage. After considering adjustments and the differences in the appellants' two comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

In conclusion, for these reasons the Property Tax Appeal Board finds that the appellants did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed as to either its land and/or its improvement assessments.

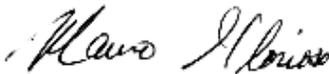
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

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: August 24, 2009



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.