



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

APPELLANT: Nora Kunz  
DOCKET NO.: 07-00646.001-R-1  
PARCEL NO.: 16-05-23-207-040-0000

The parties of record before the Property Tax Appeal Board are Nora Kunz, 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:** \$51,420  
**IMPR.:** \$132,798  
**TOTAL:** \$184,218

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 19,115 square foot residential parcel improved with a ten year-old, two-story brick dwelling that contains 2,942 square feet of living area. Features of the home include central air conditioning, a fireplace, a 755 square foot attached garage and a partial unfinished basement. The subject is located in Homer Glen, Homer Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvements as the basis of the appeal. In support of the land inequity argument, the appellant submitted a letter, photographs and information on three comparables located one block from the subject. The comparable lots were reported to range in size from 17,838 to 19,521 square feet and had land assessments of \$31,299. The subject has a land assessment of \$51,420.

In support of the improvement inequity contention, the appellant submitted a grid analysis of the same three comparables used to support the land inequity argument. The comparables were reported to be two-story "Georgian" style brick homes that are

four or five years old and range in size from 2,812 to 2,920 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 682 to 735 square feet of building area and basements of 1,635 to 1,749 square feet. These properties have improvement assessments ranging from \$108,428 to \$125,196 or from \$37.13 to \$43.31 per square foot of living area. The subject has an improvement assessment of \$132,798 or \$45.14 per square foot of living area. Based on this evidence the appellant requested the subject's land assessment be reduced to \$42,477 and its improvement assessment be reduced to \$114,103 or \$38.78 per square foot of living area.

In her letter and by her testimony, the appellant argued the subject's lot has been mischaracterized by the assessor as a wooded lot. The appellant contends it was necessary to remove several large trees from the subject lot to make room for the home. As a result, the appellant claimed the subject should be classified as a partially wooded lot with a reduced assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$184,218 was disclosed. In support of the subject's assessment the board of review submitted aerial photographs, lists of sales in the subject's subdivision which were used to determine land assessments, a list of all 35 two-story homes in the subdivision under 3,200 square feet of living area (which includes the appellant's and the board of review's comparables), property record cards and a grid analysis of four comparable properties located in the subject's Hidden Valley Subdivision. The comparables had land assessments of \$31,299 or \$51,420. The board of review's letter described lots in the subject's subdivision as being non-wooded, with market values of \$93,897, partially wooded, with market values of \$127,434 and wooded, with market values of \$154,260. An aerial photograph of the subject and approximately 20 nearby properties depicts lots with varying numbers of trees.

In support of the subject's improvement assessment the board of review's grid detailed two-story frame and brick or brick dwellings that were built between 1996 and 2004 and that range in size from 2,906 to 2,979 square feet of living area. Features of the comparables include central air conditioning, a fireplace, basements that contain from 1,687 to 1,798 square feet and garages that contain from 726 to 803 square feet of building area. One comparable has an in-ground pool. These properties have improvement assessments ranging from \$133,393 to \$138,740 or from \$45.11 to \$46.76 per square foot of living area. The list of 35 comparable two-story homes in the subject's subdivision that are under 3,200 square feet of living area includes parcel number, street address, style (two-story), living area, year built, basement area, land and improvement assessment data and building assessment per square foot. The comparables have improvement assessments ranging from \$37.13 to \$62.32 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During the hearing, the board of review called the deputy township assessor to testify. The witness testified that the subject is in a wooded area of the subdivision and that it was necessary for owners of other lots characterized as wooded like the subject to remove trees to facilitate construction of dwellings, as claimed by the appellant. However, the lots in the vicinity of the subject retain their characterization as wooded lots. The board of review contends this demonstrates uniformity of assessments. Regarding the improvement inequity contention, the witness testified the board of review's comparables were the same home model as the subject.

In rebuttal, the appellant argued the wooded nature of the subject's lot assessment was insufficiently addressed by the board of review and reiterated her claim that the lot is now partially wooded.

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 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 met this burden.

The Board finds the parties submitted a total of seven comparables in support of their respective arguments. Regarding the land inequity contention, the Board finds the appellant claimed the subject lot should be classified as partially wooded, rather than wooded, because several trees were removed to make way for the subject dwelling. The Board gave this contention little merit, because, according to testimony by the board of review's witness, trees were removed from neighboring lots to make room for homes as well. The Board finds an aerial photograph of the subject and its immediate environs depicts numerous other homes with varying stands of trees, such that a visual separation of lots into wooded or partially wooded lots is futile. The Board finds both parties' comparables had land assessments of \$31,299 or \$51,420. The subject's land assessment of \$51,420 is supported by these properties.

As to the improvement inequity contention, the Board finds all seven comparables submitted by the parties were similar to the subject in terms of design, age, size, location and amenities and had improvement assessments ranging from \$37.13 to \$46.76 per square foot of living area. The subject's improvement assessment

of \$45.14 per square foot of living area falls within this range. The Board also finds the board of review's list of all two-story homes in the subject's subdivision under 3,200 square feet of living area further indicates the subject is equitably assessed. Therefore, the Board finds the evidence in this record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence regarding either the subject's land or improvement assessments. For this reason, the Board finds the subject's assessment as determined by the board 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: 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.