



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

APPELLANT: Eugene & Colette Sullivan  
DOCKET NO.: 07-00658.001-R-1  
PARCEL NO.: 12-18-06-410-005

The parties of record before the Property Tax Appeal Board are Eugene and Colette Sullivan, the appellants; and the Kankakee 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 Kankakee County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$6,756  
IMPR.: \$49,846  
TOTAL: \$56,602**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling of frame and brick trim construction that contains 1,602 square feet of living area. The dwelling was constructed in 1971. Features of the home include a full walkout basement with 420 square feet of finished area, central air conditioning, a fireplace and a two-car with 700 square feet. The property is located along Snake Creek in St. Anne, Aroma Township, Kankakee County.

The appellant, Colette Sullivan, appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions, photographs and assessment information on four comparables located in the subject's neighborhood. The comparables were improved with three, one-story dwellings and a split-level style single family dwelling. The comparables ranged in size from 1,262 to 2,548 square feet of above grade living area. The appellant indicated each of the one-story dwellings had a full basement with finished area ranging in size from 750 to 1,488 square feet. The

appellant indicated that each comparable had central air conditioning, each comparable had a fireplace, each comparable had an attached garage and comparable #4 had a detached garage. The dwellings were constructed from 1967 to 1975. In the analysis the appellant added the above grade living area to the basement finished area to arrive at total living areas for the comparables ranging from 2,262 to 2,976 square feet. Using the same process she indicated the subject had 2,022 square feet of total living area. The appellant then divided the improvement assessment by the total living area and then converted the quotient to a market value price per square foot. The appellant's analysis indicated the comparables had prices per square foot of total living area ranging from \$46 to \$69, rounded. She indicated the subject had a price per square foot of total living area of \$73, rounded. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$46,299.

During the hearing the appellant, using an aerial photograph of the subject's neighborhood submitted by the board of review, identified the location of the subject and the comparables.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$56,602 was disclosed. The subject had an improvement assessment of \$49,846 or \$31.11 per square foot of above grade living area. The board of review submitted a copy of the property record cards for the one-story comparables submitted by the appellant and an assessment analysis of these comparables. The board of review's evidence indicated the appellants' comparable #1 had an improvement assessment of \$49,077, which differed from the appellants' analysis wherein \$46,299 was used based on a 2006 assessment. The board of review also indicated the appellant's second comparable had no fireplace, which was supported by the description on the property record card. These three properties had improvement assessments ranging from \$47,754 to \$52,080 or from \$32.46 to \$37.84 per square foot of above grade living area.

The board of review called Aroma Township Assessor Billy W. Treece as a witness. He testified that the split-level dwelling was a different style and not considered comparable. Using the same aerial photograph the witness identified the location of appellants' comparable #4, the split-level dwelling. Whereas the appellant indicated this comparable was located along the opposite bank of Snake Creek, Treece pointed out that this property was not located along Snake Creek. The witness was of the opinion the appellants' remaining comparables were similar to the subject and demonstrated the subject was being equitably assessed.

The board of review also submitted written comments prepared by the previous township assessor, Doris Luedtke, discussing the subject's neighborhood and location along Snake Creek. Ms. Luedtke was not present at the hearing.

In rebuttal, the appellant submitted evidence to counter the statements made by Luedtke.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellants contend assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 appellants did not demonstrate unequal treatment by clear and convincing evidence and further finds a reduction is not warranted.

The Board finds the appellants submitted information on three one-story comparables that were similar to the subject in age, style and location. These three comparables had similar features as the subject, with the comparables having more finished basement area. The Board finds, however, the best unit of comparison would be on an above grade living area basis. These three comparables had improvement assessments ranging from \$47,754 to \$52,080 or from \$32.46 to \$37.84 per square foot of above grade living area. The subject has an improvement assessment of \$49,846 or \$31.11 per square foot of above grade living area. The subject's improvement assessment is below the range of the best comparables in the record on above grade living area per square foot basis. The subject's lower per square foot improvement assessment is justified in part due to the difference in finished basement area. The Board finds this evidence demonstrates the subject is not being inequitably assessed.

The Board gave no weight to the appellants' comparable #4 due to its different style than the subject dwelling.

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct and no reduction is justified on this record.

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 M. Louie*

Member

*Shawn R. Lerski*

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.