



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

APPELLANT: Joseph & Paula Woods  
DOCKET NO.: 07-00729.001-R-1  
PARCEL NO.: 19-09-20-452-007-0000

The parties of record before the Property Tax Appeal Board are Joseph & Paula Woods, the appellants; 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:** \$33,163  
**IMPR.:** \$124,122  
**TOTAL:** \$157,285

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 16,450 square foot parcel improved with a 13 year-old, two-story style brick and frame dwelling that contains 3,143 square feet of living area. The subject has features that include central air conditioning, a fireplace, a three-car garage and a full unfinished basement. The subject is located in Frankfort, Frankfort Township, Will County.

The appellants appeared before the Property Tax Appeal Board in the person of Joseph Woods claiming inequity regarding both the subject's land and improvement assessments as the basis of the appeal. In support of the land inequity argument, the appellants submitted a grid analysis of four comparables located within three blocks of the subject. The appellants' grid depicted the land area of one comparable was the same as this property's dwelling living area. This same comparable was reported as having a land assessment of \$35,630. The subject has a land

assessment of \$33,163. No information regarding lot size or land assessments for the appellants' other three comparables was submitted.

In support of the improvement inequity argument, the appellant submitted incomplete data on the same four comparables used to support the land inequity contention. The comparables were described as two-story brick or brick and frame dwellings that are 11 to 15 years old. One comparable was reported to have 3,240 square feet of living area, but no living area was provided for the other three comparables. All four comparables were described as having central air conditioning, one or two fireplaces and garages of unspecified size, except comparable 4, which has a three-car garage. While comparable 1 was reported to have an improvement assessment of \$113,380 or \$35.10 per square foot of living area, no assessment information was provided for the remaining three comparables. The appellant's grid described the subject as having 3,230 square feet of living area with an improvement assessment of \$124,122 or \$38.43 per square foot of living area, based on 3,230 square feet. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$30,000 and its improvement assessment be reduced to \$120,000 or \$37.15 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 \$157,285 was disclosed. In support of the subject's land assessment, the board of review submitted property record cards and information on eleven comparable properties located in the subject's subdivision. The comparables were reported to range in size from 15,286 to 19,946 square feet of land area and had land assessments ranging from \$32,323 to \$49,743 or from \$1.19 to \$2.78 per square foot of land area. The subject has a land assessment of \$33,163 or \$2.02 per square foot, based on its lot size of 16,450 square feet as depicted on the board of review's second land comparable grid.

In support of the subject's improvement assessment, the board of review submitted property record cards for the subject and six comparables. The comparables consist of two-story style brick or brick and frame dwellings that range in age from three to six years and range in size from 3,083 to 3,414 square feet of living area. The comparables' property record cards indicate they all have central air conditioning, a fireplace, full or partial unfinished basements and two-car to four-car garages. These properties have improvement assessments ranging from \$124,856 to \$192,308 or from \$40.50 to \$60.23 per square foot of living area. The subject's property record card indicates the subject contains 3,143 square feet of living area. Based on this size, the subject's improvement assessment of \$124,122 equates to \$39.49 per square foot of living area. The board of review also submitted a corrected grid of the appellants' comparables on which comparable 1 was shown to contain 2,710 square feet of living area and comparable 2 was shown to contain 3,558 square

feet and comparable 4 contains 3,628 square feet of living area. No improvement assessments were provided for the appellants' comparables 3 and 4. The corrected grid disclosed the appellants' comparable two had an improvement assessment of \$97,337 or \$27.36 per square foot, while the appellants' comparable 1, corrected to show 2,710 square feet, has an improvement assessment of \$41.84 per square foot of living area. This corrected grid also indicated the appellants' comparable 1 has a lot size of 16,311 square feet and comparable 2 has a lot size of 19,812 square feet. These changes result in the appellants' comparables 1 and 2 having land assessments of \$2.18 and \$1.79 per square foot, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The appellants' 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 appellants have not overcome this burden.

Regarding the land inequity contention, the Board finds the parties submitted 15 comparables. The Board gave no weight to the appellants' comparables 3 and 4 because no lot size and/or land assessment data was provided. The Board gave less weight to the appellants' comparable 2 and the board of review's comparables 1, 6 and 11 because they differed significantly in size when compared to the subject. The Board finds the appellants' land comparable 1 and the board of review's remaining comparables had land assessments ranging from \$2.02 to \$2.78 per square foot of land area. The subject's land assessment of \$2.02 per square foot of land area falls at the bottom of this range.

Regarding the improvement inequity contention, the Board gave no weight to the appellants' comparables 3 and 4 because living area and/or improvement assessment information was not submitted. The Board gave less weight to the appellants' comparables 1 and 2 because they differed significantly in living area when compared to the subject. The Board finds the board of review's comparables were similar to the subject in terms of style, age, size, features and location and had improvement assessments ranging from \$40.50 to \$60.23 per square foot of living area.

The subject's improvement assessment of \$39.49 per square foot of living area falls below 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.

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 Property Tax Appeal Board finds the appellants have failed to prove inequity by clear and convincing 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.