



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

APPELLANT: Ann & Charles Phillips  
DOCKET NO.: 07-00779.001-R-1  
PARCEL NO.: 16-05-23-201-029-0000

The parties of record before the Property Tax Appeal Board are Ann & Charles Phillips, the appellants; and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$29,763  
**IMPR.:** \$91,806  
**TOTAL:** \$121,569

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 29 year-old, two-story style brick and frame dwelling that contains 2,772 square foot of living area. Features of the home include a walkout-style finished basement, central air conditioning, a fireplace, a 644 square foot garage, several porches and a deck. The subject is located in Homer Glen, Homer Township, Will County.

Appellant Charles Phillips appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted property record cards, photographs, a partial subdivision map and a grid analysis of three comparable properties located near the subject. The comparables consist of two-story style dwellings of brick, brick and cedar, or brick and stone exterior construction that are 30 years old and range in size from 2,607 to 2,961 square feet of living area. Features of the comparables include central air conditioning, at least one fireplace, garages that contain from 476 to 657 square foot of

building area and full finished basements. All the comparables were reported to have a deck and one has a pool. These properties have improvement assessments ranging from \$80,653 to \$85,859 or from \$28.99 to \$30.96 per square foot of living area. The subject has an improvement assessment of \$101,388 or \$36.56 per square foot of living area.<sup>1</sup> Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$82,590 or \$30.42 per square foot of living area, based on their contention the subject dwelling contains 2,715 square feet.

During the hearing, appellant Charles Phillips testified the board of review's comparables were newer than the subject, having been built between 1987 and 2001, while the comparables the appellants submitted were similar to the subject in age and closer to it in location.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$131,151 was disclosed. In support of the subject's assessment, the board of review submitted the subject's property record card, a letter prepared by the township assessor, property record cards, photographs and a grid analysis of five comparable properties located in the subject's subdivision. The subject's property record card contains a detailed drawing of the subject and depicts it contains 2,772 square feet of living area. The board of review's comparables consist of two-story style dwellings of brick, frame and brick, or brick and stucco exterior construction. These homes were built between 1987 and 2001 and range in size from 2,782 to 4,188 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that contain from 439 to 929 square foot of building area and walkout-style basements that contain from 1,268 to 1,862 square feet of finished area. These properties have improvement assessments ranging from \$102,847 to \$149,058 or from \$35.16 to \$41.41 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative called Homer Township deputy assessor Dale Butala as a witness. Butala testified the appellants' comparables are inferior to the subject and lack the walkout basement feature enjoyed by the subject and the board of review's comparables.

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 property's assessment is warranted.

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<sup>1</sup> The appellants reported the subject dwelling contains 2,715 square feet of living area, but submitted no evidence to support this assertion.

The appellants contend unequal treatment in the assessment process as the basis of the appeal. 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 overcome this burden.

The Board first finds the parties disputed the subject dwelling's living area. While the appellants contend the subject contains 2,715 square feet of living area, they submitted no evidence to support their assertion. Conversely, the board of review submitted the subject's property record card, which depicts the subject as containing 2,772 square feet of living area. The Property Tax Appeal Board thus finds the subject has 2,772 square feet of living area.

The Board finds the parties submitted eight comparables in support of their respective arguments. While all the comparables were located in the subject's subdivision and were similar to the subject in design, the Board finds the appellants' comparables lacked the walkout basement feature enjoyed by the subject and the board of review's comparables. The Board also finds the board of review's comparables #3, #4 and #5 were significantly larger in living area when compared to the subject and received less weight in the Board's analysis. The board of review's comparables #1 and #2, while similar to the subject in living area, were eleven and twelve years newer than the subject, respectively. After considering adjustments for differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the most comparable properties contained in the record and a reduction in the subject's improvement assessment 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: January 21, 2011

*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.