



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

APPELLANT: Frank and Karyn Carajohn  
DOCKET NO.: 07-04541.001-R-1  
PARCEL NO.: 24-16-337-000

The parties of record before the Property Tax Appeal Board are Frank and Karyn Carajohn, the appellants, by attorney Michael Olewinski, of Law Office of Michael Olewinski in Morris, and the LaSalle County Board of Review by Special Assistant State's Attorney Keith R. Leigh.

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 **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

FARMLAND:	\$	2
HOMESITE:	\$	7,605
RESIDENCE:	\$	103,704
FARM BLDGS:	\$	0
TOTAL:	\$	111,311

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property of 6.54-acres is improved with a one-story brick dwelling containing 2,942 square feet of living area. The dwelling is 2 years old and features a full, unfinished walkout-style basement, central air conditioning, a fireplace, and an attached three-car garage of 1,025 square feet of building area. The property is located in Marseilles, Manlius Township, LaSalle County.

The appellants appeared before the Property Tax Appeal Board with their legal counsel contending unequal treatment in the assessment process. The appellants also reported the subject property (land only) was purchased in September 2005 for \$113,500 and then appellants built the subject dwelling. The appellants submitted a grid analysis with four comparable properties along with applicable property record cards. The comparables are located from .25 to 1.75-miles from the subject dwelling and are described as one-story brick or frame and brick dwellings that range in age from 2 to 7 years old. The comparable dwellings range in size from 2,215 to 2,801 square feet of living area. Features include full unfinished basements, central air conditioning and attached garages ranging in size from 576 to

1,240 square feet of building area. One comparable has a second garage of 768 square feet. Three dwellings also feature one or two fireplaces and one comparable has both an inground swimming pool and a pole building. The comparables have improvement assessments ranging from \$67,225 to \$86,308 or from \$30.10 to \$33.09 per square foot of living area. The subject's improvement assessment is \$103,704 to \$35.25 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$91,459 or \$31.09 per square foot of living area.

On cross-examination, the board of review representative acknowledged that the comparables submitted by both parties were similar to the subject with small differences such as living area and/or amount of brick exterior construction. The representative also acknowledged that three of the board of review's comparables were located in the Studeman Subdivision, a planned, rural, wooded subdivision which includes a man-made lake and hilly topography. The representative also acknowledged dwellings in closer proximity to the subject were mostly older having been built in the 1950's, 1960's and/or 1970's with a few newer dwellings like the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$111,311 was disclosed. The board of review presented descriptions and assessment information on five comparable properties along with applicable property record cards and an aerial photograph depicting the location of the subject and comparables. The comparables were located from .4 to 1.9-miles from the subject property and consist of one-story brick or frame and brick dwellings that range in age from 3 to 6 years old. The dwellings range in size from 2,089 to 2,891 square feet of living area. Features include full unfinished basements, one of which is a walkout style, central air conditioning, two of which have two units each, and two-car or three-car garages ranging in size from 675 to 1,350 square feet of building area. One comparable has a second one-car garage of 480 square feet and four of the comparables have one or two fireplaces. These properties have improvement assessments ranging from \$78,675 to \$121,422 or from \$36.16 to \$42.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In response to the board of review's evidence, counsel for the appellants argued that the subject is not located in a formal subdivision and, in fact, has a 'campground' across the street. In contrast, the board of review presented comparables that are located in subdivisions which are much more 'developed' with finished landscaping, dissimilar to the subject property.

Appellant Frank Carajohn then testified that the subject property is not located within a formal subdivision. The area includes older homes, including one across the street that was built in the 1960's recently sold for \$199,000. Appellant testified that

the Studeman Subdivision was more "upscale" than where the subject property is located.

On cross-examination, appellant further testified that the dwellings in the Studeman Subdivision would be worth more than the subject based on their style, features and recent date of construction. The subject dwelling does not enjoy public sewer and/or water service. Appellant did not know if properties in the Studeman Subdivision had public water and/or sewer service. Appellant further asserted the subject dwelling was less upscale than the Studeman Subdivision comparables because of the lack of landscaping, sidewalk, and only a gravel driveway.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 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 met this burden.

The parties submitted a total of nine equity comparables for the Board's consideration and in support of their respective positions. The Board has given less weight to the appellants' comparables #3 and #4 along with board of review comparables #3, #4, and #5 due to differences in dwelling size as compared to the subject. The Board finds the remaining four comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$76,816 to \$121,422 or from \$30.10 to \$42.00 per square foot of living area. The subject's improvement assessment of \$103,704 or \$35.25 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 taxation 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 appellants 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. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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: 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.