



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

APPELLANT: Daniel Tobin
DOCKET NO.: 08-00139.001-R-1
PARCEL NO.: 16-05-36-100-022-0000

The parties of record before the Property Tax Appeal Board are Daniel Tobin, 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: \$ 56,755
IMPR.: \$ 137,753
TOTAL: \$ 194,508

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick dwelling containing 3,675 square feet of living area that was built in 1997. Features include an unfinished basement, central air conditioning, a fireplace, and a 910 square foot attached garage. The improvements are situated on a five acre site.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvement assessments as the basis of the appeal. In addition, the appellant's evidence suggests the subject property is overvalued based on the general decline of real estate values across the United States. However, the appellant did not submit any direct evidence, such as comparable sales or an appraisal, which would indicate the subject's assessment is not reflective of its fair market value.

In support of the inequity claim, the appellant submitted property record cards, photographs and an equity analysis of three suggested comparables located along the subject's rural road. The comparables consist of two-story masonry or frame and masonry dwellings that were built from 1980 to 1987. The comparables have unfinished basements, one or two fireplaces and

central air conditioning. Comparables 1 has a 750 square foot wood barn with a loft; comparable 2 has a 798 square foot attached garage and an 1,800 square foot pole barn; and comparable 3 has a 465 square foot attached garage, a 473 square foot detached garage, and a 3,476 square foot pole barn. The dwellings range in size from 2,577 to 3,655 square feet of living area. The comparables have improvement assessments ranging from \$96,770 to \$129,832 or from \$32.93 to \$37.55 per square foot of living area. The subject property has an improvement assessment of \$137,753 or \$37.48 per square foot of living area.

The comparables have lots that contain five acres of land area with land assessments ranging from \$58,221 to \$68,248 or from \$11,644 to \$13,650 per acre. The subject property has a land assessment of \$56,755 or \$11,351 per acre.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal wherein the subject's final assessment of \$194,508 was disclosed. In support of the subject's assessment, the board of review submitted a packet of evidence prepared by the township assessor. Dale Butalla, Chief Deputy Assessor for Homer Township, was present at the hearing and provided testimony in connection with the evidence.

Butalla first provided testimony regarding the assessment methodology employed to uniformly calculate land assessments in the subject's rural area. Beginning in 2002, parcels that were five acres or larger were assessed at a market value of \$60,000 for the first acre and \$20,000 for additional acreage. Land in wetland was assessed at \$7,000 per acre and land in floodplain was assessed at \$5,000 per acre. The assessor noted the subject is assessed for 1.21 acres in a floodplain and the appellant's comparable 2 is assessed for .75 of an acre of floodplain. Subsequent to 2002, annual equalization factors have been applied to all land assessments in Homer Township.

In further support of the subject's land assessment, the assessor submitted a list (Exhibit E) of 32 properties located in section 36, like the subject, along with their 2008 land assessments. All the parcels contain 5 acres of land area and have land assessments ranging from \$47,880 to \$83,333. Five land comparables are located in County Manor Estates subdivision and have land assessments of \$83,333. These properties are assessed on a site basis, unlike the subject. Two land comparables were adjusted for floodplain or wetlands and have land assessments of \$47,880 and \$52,221. The assessor argued the subject's land assessment of \$57,755 is supported by the land comparables.

In support of the subject's improvement assessment, the board of review submitted four assessment comparables. One comparable was also utilized by the appellant. The comparables consist of two-story brick or brick and frame dwellings that were built from

1985 to 1995. Two comparables have full or partial unfinished basements and one comparable has a finished walkout basement. Other features include one or two fireplaces; three comparables have central air conditioning; and three comparables have attached garages that range in size from 794 to 991 square feet. Comparables 2 and 4 have barns with lofts. Comparable 3 has a swimming pool. The dwellings range in size from 3,398 to 3,593 square feet of living area. The comparables have improvement assessments ranging from \$129,832 to \$152,166 or from \$36.13 to \$44.55 per square foot of living area.

Based on this evidence, the board of review argued the subject property is equitably assessed.

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 Board further finds no reduction in the subject's assessment is warranted.

The appellant argued 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 overcome this burden of proof.

With respect to the subject's improvement assessment, the parties submitted descriptions and assessment information for six suggested comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to four comparables submitted by the parties due to their older ages when compared to the subject. In addition, comparable 2 submitted by the appellant is considerably smaller in size when compared to the subject. The Board finds the two remaining comparables submitted by the board of review are most similar to the subject in location, design, age, size, and features. They have improvement assessments of \$151,688 and \$152,166 or \$42.55 and \$44.52 per square foot of living area. The subject property has an improvement assessment of \$137,753 or \$37.48 per square foot of living area, which is less than the two most similar comparables contained in this record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the Board finds the parties submitted land assessment information for 32 suggested land comparables. Three comparables were common to both parties. All the comparables contain five acres of land area like the subject. The Property Tax Appeal Board gave less weight to five comparables submitted by the board of review

because they are assessed on a site basis, unlike the subject. The Board finds the remaining 27 land comparables are more similar to the subject in size and location. In addition, the township assessor utilized the same assessment methodology to calculate the land assessments for the subject and most similar comparables, including market adjustments for land located in floodplain or wetlands. These comparables have land assessments ranging from \$47,880 to \$71,779. The subject property has a land assessment of \$56,755, which falls within the range established by the most similar land comparables contained in this record. Therefore, no reduction in the subject's land assessment is 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 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. Based on this analysis, the Board finds the appellant failed to demonstrate that the subject property was inequitably assessed by clear and convincing evidence.

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: June 24, 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.