



FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Joseph Gasparich  
DOCKET NO.: 08-00140.001-R-1  
PARCEL NO.: 11-04-19-103-054-0000

The parties of record before the Property Tax Appeal Board are Joseph Gasparich, the appellant; 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: \$15,547  
IMPR.: \$42,732  
TOTAL: \$58,279

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,345 square foot parcel improved with an eight year-old, one-story frame townhome that contains 1,373 square feet of living area. Features of the home include central air conditioning and a 400 square foot garage. The subject is located in Crest Hill, Lockport Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity regarding the subject's land and improvements as the bases of the appeal. In support of this argument, the appellant submitted three comparable sales located in the subject's subdivision. The appellant described the comparables as being five or six year-old, one-story frame townhomes that contain 1,268 square feet of living area. Features of the comparables include central air conditioning and 420 square foot garages. The appellant reported the comparables sold between April and August 2008 for prices ranging from \$163,980 to \$175,310 or from \$129.32 to \$138.26 per square foot of living area including land.

In support of the land inequity contention, the appellant submitted assessment information on the same three comparable used to support the overvaluation argument. The comparables and the subject were described on the appellant's grid as having "no lot". However, the grid depicted the subject and comparables as having identical land assessments of \$15,547.

In support of the improvement inequity argument, the appellant reported these same comparables had improvement assessments ranging from \$48,019 to \$51,101 or from \$37.87 to \$40.30 per square foot of living area, based on the appellant's reported living area estimates. The appellant contends the subject townhome contains 1,115 square feet of living area. The subject has an improvement assessment of \$55,953, and based on the appellant's living area contention, the subject has an improvement assessment of \$50.18 per square foot of living area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$54,000, reflecting a market value of approximately \$162,000.

In cross examination, the board of review's representative asked the appellant how he determined the subject's living area to be 1,115 square feet. The appellant responded that he measured the home's interior room dimensions.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$71,500 was disclosed. The subject has an estimated market value of \$215,102 or \$156.67 per square foot of living area including land as reflected by its assessment and the 2008 Will County three-year median level of assessments of 33.24%.

The board of review submitted no comparable sales or other market value evidence to refute the appellant's comparable sales. However, the board of review's evidence included a letter prepared by the township assessor, which states "The appellant has provided three sales: Comp#1 sold on 5-02 for \$163,980, Comp#2 sold 3-05 for \$175,310 and Comp#3 sold 9-05 for \$183,100. Appellant states Comparable 2 & 3 have 2008 sales which we have not received a sale for Comparable #2 (sic)." The board of review submitted no evidence, such as Real Estate Transfer Declarations, to support its dispute of the appellant's comparables' sale dates. After correcting the appellant's comparables' living areas to reflect 1,373 square feet of living area, these properties had sales prices ranging from \$119.43 to \$127.68 per square foot of living area including land. After reviewing the record, the Property Tax Appeal Board found that a dispute between the parties regarding the sale dates and prices for the appellant's comparables required clarification. Subsequent to the hearing in a letter dated December 9, 2010, the Property Tax Appeal Board ordered the board of review to submit copies of Real Estate Transfer Declarations documenting the sales of the appellant's three comparables. The board of review complied with this order on January 14, 2011. The Real Estate Transfer Declarations indicate the appellant's comparables sold

between April and October 2008 for prices ranging from \$170,000 to \$180,000 or from \$123.82 to \$131.10 per square foot of living area including land.

In support of the subject's land assessment, the board of review submitted a letter prepared by the Lockport Township assessor, property record cards and a grid analysis of four comparable properties located in the subject's subdivision. The comparable lots each contain 2,344 or 2,345 square feet and have land assessments identical to the subject at \$15,547.

In support of the subject's improvement assessment, the board of review submitted data on the same four comparables used to support the subject's land assessment. The comparables consist of one-story frame townhomes that were built in 2002 or 2003 and contain 1,373 square feet of living area. Features of the comparables include central air conditioning and 420 square foot garages. The grid depicts the subject as also containing 1,373 square feet of living area and having a 420 square foot garage. The board of review's comparables have improvement assessments ranging from \$54,462 to \$73,488 or from \$39.67 to \$53.52 per square foot of living area. The board of review's grid depicted the subject's improvement assessment as \$40.75 per square foot of living area, based on 1,373 square feet. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During the hearing, the board of review's representative called Lockport Township assessor Debbie Mason to testify. The witness testified that all the comparables submitted by the appellant and the board of review, as well as the subject, are "Laguna" model townhomes that have 1,373 square feet of living area. The witness further testified the living area calculations for all homes in the jurisdiction are determined from exterior dimensions, not interior room measurements. Finally, Mason testified the living area figures for the subject and comparables on the appellant's grid are incorrect, but that the board of review's comparables are identical to subject.

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 a reduction in the subject property's assessment is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only market value evidence in this record is the three comparables submitted by the appellant. The record disclosed that the appellant erred in reporting the living area data for the subject and his comparables, as well as the sale date of one comparable. The Board finds that, according to the assessor's testimony and the Real Estate Transfer Declarations for these properties that were submitted by the board of review pursuant to the Board's order, the comparables contain 1,373 square feet of living area and sold for prices ranging from \$170,000 to \$180,000 or from \$123.82 to \$131.10 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$215,102 or \$156.67 per square foot of living area including land falls above this range. Therefore, a reduction in the subject's assessment is warranted.

The appellant also contends inequity regarding the subject's land and improvement assessments. 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 met this burden.

The Board first finds the appellant requested a reduction in the subject's land assessment to \$10,000. However, the Board finds the subject lot, the appellant's comparables and the board of review's comparables have identical land assessments of \$15,547. While the appellant submitted no lot size information for his comparables and indeed, stated "no lot" on his grid, the Board finds the evidence in this record demonstrates the subject's land assessment is uniform with all other comparables submitted by the parties.

With respect to the improvement inequity contention, the Board finds the township assessor testified the appellant erroneously depicted the subject as having 1,115 square feet of living area, using interior room measurements, and further, that he mistakenly showed his comparables had 1,268 square feet of living area. The assessor testified all the comparables submitted by the parties, as well as the subject, are Laguna model townhomes that actually contain 1,373 square feet of living area when exterior dimensions are utilized. Based on 1,373 square feet, the comparables had corrected improvement assessments ranging from \$34.97 to \$53.52 per square foot of living area. The subject's improvement assessment of \$31.12 per square foot of living area after the reduction granted pursuant to the appellant's successful overvaluation argument falls below this range. Therefore, the Board finds the evidence in this record supports the subject's improvement assessment.

In summary, the Board finds the appellant has met his burden of proving overvaluation by a preponderance of the evidence, but has failed to prove inequity regarding either the subject's land or improvement assessments 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: February 18, 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.