



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

APPELLANT: E. Matthew & Susan Buckley
DOCKET NO.: 08-00151.001-R-1
PARCEL NO.: 07-01-12-209-013-0000

The parties of record before the Property Tax Appeal Board are E. Matthew & Susan Buckley, 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: \$81,330
IMPR: \$193,410
TOTAL: \$274,740

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame construction containing 4,605 square feet of living area. The dwelling is 2 years old. Features of the home include a 2,371 square foot unfinished basement, central air conditioning, a fireplace, and a three-car garage. The property is located in Naperville, Wheatland Township, Will County.

The appellants' appeal is based on unequal treatment in the assessment process regarding the improvement assessment only. No dispute was raised concerning the subject's land assessment. In support of the inequity argument, the appellants submitted information on three comparable properties described as two-story frame dwellings that were each 2 years old. The comparable dwellings range in size from 4,605 to 5,258 square feet of living area. Features include unfinished basements ranging in size from 2,387 to 2,678 square feet of building area, central air conditioning, a fireplace, and a three-car garage ranging in size from 600 to 763 square feet of building area. The comparables have improvement assessments ranging from \$178,540 to \$216,010 or from \$35.23 to \$41.69 per square foot of living area. The subject's improvement assessment is \$209,240 or \$45.44 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$192,330 or \$41.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$290,570 was disclosed. In support of the subject's assessment, the board of review presented a letter from the Wheatland Township Assessor and a grid analysis that reiterated the appellants' three comparable properties.

In the letter, the township assessor contended that the subject is in a subdivision of custom built homes constructed by many different caliber of builders; the subject was built by a "premium builder" in the area. The assessor further reported that appellants' comparable #3 was granted a model home exemption in 2008 meaning it is not comparable to the subject. The township assessor argued comparables #1 and #2 were "significantly" larger than the subject, but in all cases the assessments were in line with the sales prices and the size of the homes. In the grid, the assessor did not report any significant factual errors or omissions in the data presented by the appellants.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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's assessment is warranted.

The appellants contend 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). After an analysis of the assessment data, the Board finds the appellants have met this burden.

The appellants submitted three nearby properties to support their lack of uniformity claim. The board of review reiterated those three comparables with the same factual data, except to note that comparables #1 and #2 were larger than the subject and that comparable #3 purportedly was assessed as a model home and therefore, dissimilar to the subject. The Board finds the comparables submitted by the appellants were similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$35.23 to \$41.69 per square foot of living area. The subject's improvement assessment of \$45.44 per square foot of living area is above 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 not equitable and a reduction in the subject's 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.

Donald 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 22, 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.