



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

APPELLANT: Kevin & Marie Nevin
DOCKET NO.: 08-00224.001-R-1
PARCEL NO.: 14-12-17-209-012-0000

The parties of record before the Property Tax Appeal Board are Kevin & Marie Nevin, the appellants; 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: \$27,500
IMPR.: \$74,950
TOTAL: \$102,450**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a four year-old, two-story style dwelling of frame and masonry exterior construction that contains 2,278 square feet of living area. Features of the home include central air conditioning, a 657 square foot garage and a full unfinished basement. The subject is located in Manhattan, Manhattan Township, Will County.

Appellant Marie Nevin appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellants did not contest the subject's land assessment. In support of the improvement inequity argument, the appellants submitted property characteristic sheets and a grid analysis of four comparable properties located approximately ¼ mile from the subject. The comparables consist of two-story frame dwellings that range in age from 4 to 8 years and range in size from 2,266 to 2,531 square feet of living area. Features of the comparables include central air conditioning, full unfinished basements and garages that contain from 527 to 604 square feet of building

area. Three comparables were reported to have a fireplace. These properties have improvement assessments ranging from \$69,400 to \$73,900 or from \$27.68 to \$32.38 per square foot of living area. The subject has an improvement assessment of \$74,950 or \$32.90 per square foot of living area. The appellants' grid also indicated comparable 2 sold in 2007 for \$300,000. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$69,600 or \$30.55 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$102,450 was disclosed. In support of the subject's assessment the board of review submitted property record cards and a grid analysis of nine comparable properties. The board of review's comparable 6 is the same property as the appellants' comparable 4. The comparables consist of two-story style frame dwellings that were built between 1996 and 2004 and range in size from 1,955 to 2,318 square feet of living area. Features of the comparables include central air conditioning, garages that contains from 410 to 807 square feet of building area and full basements, one of which has 1,000 square feet of finished area. Seven comparables have a fireplace. These properties have improvement assessments ranging from \$65,350 to \$76,550 or from \$31.92 to \$35.79 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellants' argument was 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 appellants have not met this burden.

The Board finds the parties submitted a total of 12 comparables in support of their respective arguments, as the appellants' comparable 4 and the board of review's comparable 6 are the same property. All the comparables were similar to the subject in design, location and most features. The Board finds the comparables that were the same age as the subject, the appellants' comparable 4 (same as board of review comparable 6) and the board of review's comparables 1 and 2, were also very similar in living area. These most representative properties had improvement assessments ranging from \$32.38 to \$34.65 per square foot of living area. The subject's improvement assessment of

\$32.90 per square foot of living area falls within this range. Therefore, the Board finds the evidence in this record supports the subject's assessment, especially considering the subject's partial brick exterior, a feature which all the comparables lack.

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.

In conclusion, the Board finds the appellants have failed to prove assessment inequity by clear and convincing evidence. For this reason, the Board finds the subject's assessment as determined 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: December 3, 2010

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.