



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

APPELLANT: Neil & Meda Thompson
DOCKET NO.: 08-00257.001-R-1
PARCEL NO.: 12-02-01-109-014-0000

The parties of record before the Property Tax Appeal Board are Neil & Meda Thompson, 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: \$15,000
IMPR.: \$97,500
TOTAL: \$112,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 12,946 square feet of land area is improved with a two-story dwelling of frame construction containing 2,384 square feet of living area. The dwelling is 18 years old. Features of the home include a full unfinished basement, central air conditioning, and an attached garage of 420 square feet of building area. The property is located in Bolingbrook, DuPage Township, Will County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation of the improvement assessment. No dispute was raised concerning the land assessment. In support of these claims, the appellants submitted a grid analysis and brief, seeking the weighted average value of the improvement comparables less land value, along with color photographs, property record cards, and an appraisal of one of the comparable properties.

The appellants presented three comparables located within .70-mile of the subject property for both the equity and overvaluation arguments. The homes were described as two-story frame or frame and masonry dwellings that were 17 or 18 years

old. The dwellings range in size from 2,474 to 2,986 square feet of living area. Features include basements, one of which is partially finished. Each comparable has central air conditioning, a fireplace, and a garage of either 420 or 560 square feet of building area. The comparables have improvement assessments ranging from \$103,700 to \$113,400 or from \$36.57 to \$45.84 per square foot of living area. The subject's improvement assessment is \$97,500 or \$40.90 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$85,000 or \$36.40 per square foot of living area.

The appellants also submitted sale dates and sale prices for comparables #1 and #3 and an "appraised" value as of August 29, 2008 for comparable #2. The sales occurred in June 2008 for prices of \$327,000 and \$345,000 or for \$132.17 and \$115.54 per square foot of living area including land. The appraisal of comparable #2 was prepared for a refinance transaction and opined a value of \$335,000 or \$130.30 per square foot of living area including land. The appraiser relied primarily on the sales comparison approach to value which analyzed three sales, two of which were presented by the appellants in their grid analysis. Based on this evidence, the appellants requested a total assessment reduction to \$100,000 or to reflect a market value of approximately \$300,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$112,500 was disclosed. The subject's assessment reflects an estimated market value of \$338,448 or \$141.97 per square foot of living area, land included, using the 2008 three-year median level of assessments for Will County of 33.24%.

In response to the appellants' data as prepared by the township assessor, it was noted that appellants' comparables were each a different model than the subject. In addition, the two sales were from 2008 which the assessor noted are not considered in developing the January 1, 2008 assessment of the subject property and the appraisal of comparable #2 does not establish either inequity or overvaluation of the subject.

In support of the subject's assessment and market value, the board of review presented a grid analysis with three recent sales and three equity comparables.

On equity, the board of review presented limited descriptions and assessment information on three Dorchester model homes like the subject each of which contains 2,384 square feet of living area and has a full basement. Each comparable is said to have a different "elevation" than the subject; in the letter, the township assessor stated "[t]he difference in the values of the Dorchesters is the elevations and extras such as patios or decks." No further explanation of the "elevation" was provided. One comparable has a patio and one has a deck. These three properties have improvement assessments ranging from \$99,700 to

\$104,500 or from \$41.82 to \$43.83 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

On market value, the board of review presented three comparables said to be Windsor, Brook and Prairie model homes, two of which had "elevations" of A and III, different than the subject. The homes ranged in size from 1,950 to 2,474 square feet of living area with full basements. One comparable has a shed and deck and another comparable was said to be "3 bedroom." These comparables sold between June 2006 and May 2007 for prices ranging from \$343,000 to \$375,000 or from \$151.58 to \$175.90 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 not 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 not met this burden.

The parties submitted six equity comparables to support their respective positions before the Board. Based on differences in size, the Board has given less weight to appellants' comparable #3. The Board finds appellants' comparables #1 and #2 and the comparables submitted by the board of review were most similar to the subject in size and/or style. 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 \$40.33 to \$45.84 per square foot of living area. The subject's improvement assessment of \$40.90 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 appellants also contend the assessment of the subject property is excessive and not reflective of its market value. 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 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The board of review contested consideration of sales from 2008 which were presented by the appellants because those sales are not considered in developing assessments in the township for January 1, 2008. Our supreme court has at least indicated that a sale of property during the tax year in question is a "relevant factor" in considering the validity of an assessment. [citations omitted]. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983). Therefore, the Property Tax Appeal Board gives the objection of the board of review regarding consideration of 2008 sales no weight.

On this record, the parties submitted a total of six comparables for the Board's consideration of market value. The Board has given less weight to appellants' comparable #2 as it was not an actual sale price, but rather an opinion of value, and to comparable #3 due to its larger dwelling size. The Property Tax Appeal Board finds appellants' sale #1 along with the sales submitted by the board of review were most similar to the subject in size and/or design. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between June 2006 and June 2008 for prices ranging from \$132.17 to \$175.90 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$338,448 or \$141.97 per square foot of living area, including land, using the three-year median level of assessments for Will County of 33.24%. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the 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 M. Louie

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: July 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.