FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carolyn Albert
DOCKET NO.: 08-00271.001-R-1
PARCEL NO.: 21-14-21-403-054-0000

The parties of record before the Property Tax Appeal Board are Carolyn Albert, 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:	$12,600
IMPR.:	$64,250
TOTAL:	$76,850

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 11,969 square foot parcel improved with a one-story style frame dwelling containing 1,838 square feet of living area that was built in 1991. Features include a full unfinished basement, central air conditioning, a fireplace and a 484 square foot attached garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis detailing four comparable properties, an appraisal and photographs. The appellant is not disputing uniformity as to the subject's land assessment. The equity comparables are located within seven blocks of the subject. They consist of one-story frame dwellings ranging in age from 7 to 16 years old. The homes have central air conditioning, a fireplace and a garage containing from 407 to 462 square feet of building area. Each comparable has a full unfinished basement. The homes range in size from 1,656 to 1,836 square feet of living area and have improvement assessments ranging from $50,400 to $57,950 or from $30.43 to $33.49 per

square foot of living area. The subject property has an improvement assessment of $64,250 or $34.96 per square foot of living area.

The comparables were situated on 10,000 square foot lots. The appellant's grid depicts the comparables sold from January 2001 to July 2005 for sale prices ranging from $163,040 to $196,000 or from $95.79 to $116.39 per square foot of living area, including land. The evidence indicates the subject was purchased in 2006 for $228,000 or $124.05 per square foot of living area, including land.

The appellant also submitted an appraisal of the subject property with an effective date of December 23, 2008. The appraiser used the sales comparison approach in estimating a value for the subject of $215,000.

In the sales comparison approach, the appraiser examined four sales comparables and two sale listings. The sales comparables consist of three ranch style dwellings and one split-level brick or brick and frame dwelling. The dwellings ranged in age from 4 to 12 years old and ranged in size from 1,700 to 1,897 square feet of living area. Features of the sales comparables include central air-conditioning and a two-car garage. Three of the sale comparables have a fireplace, two have a full unfinished basement, one has a partial finished basement and one has a crawl space foundation. The comparables sold from March to September 2008 for prices ranging from $193,800 to $245,000 or from $104.93 to $141.45 per square foot of living area, including land. The sale comparables were situated on lots ranging from 0.23-acres to 0.25-acres. The appraiser adjusted the comparables for differences when compared to the subject for such items as location, age, size and interior condition. After making these adjustments, the comparables had adjusted sales prices ranging from $208,680 to $253,720 or from $118.08 to $146.49 per square foot of living area, including land. The two sales listings consisted of ranch style homes situated on .28-acre and .33-acre lots, respectively. Each listing was constructed of brick, contained at least one fireplace, and had a full, partially finished basement and a two-car or three-car garage. The appraisal depicts the two properties were listed in March and August 2008 for $228,900 and $257,900 or for $127.73 and $143.92 per square foot of living area, including land, respectively. The sales listings were each on the market for 134 or 272 days. The appraiser concluded a value for the subject by the sales comparison approach of $215,000.

In his final reconciliation, the appraiser indicated that "[o]nly the sales comparison approach, was considered, the sales comparison approach is based on the assumption that a prudent buyer would not pay more to buy a property than it would cost him to buy a comparable substitute property." Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $76,850 was disclosed. In support of the subject's assessment, the board of review submitted photographs and a grid analysis detailing nine suggested comparable properties. Three of the comparables are located in the subject's neighborhood. The comparables are one-story frame dwellings built from 1992 to 2002. Each comparable has central air conditioning, eight have a fireplace, each has an attached garage, two have an above-ground pool and eight have a full basement with two having some finished area. One comparable has a partial crawl space foundation. The comparables range in size from 1,334 to 1,935 square feet of living area and have improvement assessments ranging from $53,142 to $78,150 or from $33.49 to $42.45 per square foot of living area.

The homes are situated on parcels ranging from 0.19-acre to 0.29-acres of land area. Eight of the homes sold from June 2004 to May 2007 for prices ranging from $156,500 to $290,000 or from $100.19 to $157.52 per square foot of living area, including land. The subject's total assessment of $76,850 reflects an estimated market value of approximately $231,197 or $125.79 per square foot of living area, including land, using the 2008 three-year median level of assessments of 33.24% for Will County as determined by the Illinois Department of Revenue. Based on this evidence, the board of review requested confirmation of its assessment.

After considering the evidence in this record, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends assessment inequity as one basis of the appeal. 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 assessments 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.

The Board finds the parties submitted thirteen equity comparables for consideration. The Board placed less weight on the appellant's comparables #1 and #2 because of their dissimilar age when compared to the subject. In addition, the Board gave less weight to the board of review's comparables #1, #2, #3, #4, #7 and #9 because they were dissimilar to the subject in foundation, basement finish, size and/or age when compared to the subject. The Board finds the appellant's comparables #3 and #4 and the board of review's comparables #5, #6 and #8 to be most similar to the subject in size, age and most other features. The evidence submitted indicates these properties have improvement assessments ranging from $31.56 to $36.45 per square foot of living area and support the subject's improvement assessment of $34.96 per square foot of living area. After considering adjustments to the comparables for differences when compared to the subject, the

Board finds the subject's improvement assessment of $34.96 per square foot of living area is within the range established by the most similar comparables contained in this record. Therefore, the Board finds the subject's improvement assessment is supported and no reduction in the subject's improvement assessment is warranted on a uniformity basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented by both parties.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). The Board gave no weight to the appellant's sales as depicted on the grid analysis. The Board finds the dates of sale were too remote in time to be considered probative of the subject's fair cash as of the assessment date in question. The appellant also submitted an appraisal estimating the subject market value of $215,000. The Board gave less weight to sale #3 contained within the appraisal because this property is a split-level design with no adjustment made to this comparable. The Board also gave less weight to the board of review's sale comparables because they were also too remote in time to be probative of the subject's fair cash value in 2008, except for #3. However, the Board finds this comparable is dissimilar to the subject in finished basement area and also contains a pool which the subject does not enjoy. The Board finds the remaining comparables contained within the appraisal had adjusted market values ranging from $208,680 to $253,720 or from $118.08 to $146.49 per square foot of living area, including land. The Board finds these sales support the subject's estimated market value of approximately $231,197 or $125.79 per square foot of living area, including land. In addition, the two sales listings in March and August 2008 for $228,900 and $257,900 or $127.73 and $143.92 per square foot of living area, including land, respectively, also support the subject's assessment. Therefore, the Board finds no reduction in the subject's assessment is warranted on this basis.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated a lack of uniformity in the subject's assessment by clear and convincing evidence. Further, with regards to the appellant's overvaluation argument, the Board finds the appellant failed to prove by a preponderance of the evidence the subject's assessment was incorrect.

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.

Chairman

Member

Member

Member

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

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.