



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

APPELLANT: Gregory Chodil
DOCKET NO.: 08-00276.001-R-1
PARCEL NO.: 05-06-17-406-018-0000

The parties of record before the Property Tax Appeal Board are Gregory Chodil, 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: \$23,000
IMPR.: \$0
TOTAL: \$23,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,180 square foot vacant residential lot located Hunt Club Subdivision, Troy Township, Will County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming the subject's land is overvalued in inequity assessed. The evidence also disclosed the subject property was the matter of an appeal before the Property Tax Appeal Board the prior assessment year under Docket Number 07-00594.001-R-1. In that appeal, the Board lowered the subject's land assessment to \$23,000 based on the testimony, weight and preponderance of the evidence.

At the commencement of the hearing, the appellant testified he would not accept the Board's findings of \$23,000 for the subject property for this 2008 appeal. The appellant argued the main thrust of the 2008 assessment complaint was uniformity of land assessments. Upon motion of the board of review, the appellant withdrew the market value aspect of the appeal. In support of the inequity claim, the appellant submitted a list or provided testimony regarding 143 lots located throughout Troy

Township that had their land assessments reduced by the board of review. Pulte Home Corporation owns 65 lots that had original land assessments of \$27,928 or \$38,837, which were reduced to \$18,545. Darwin Enterprises of Shorewood owns 42 lots that had original land assessments of \$28,426, which were reduced to \$20,000. Various owners of 36 other lots had original land assessment of \$30,720, which were reduced to \$18,545. The appellant did not provide the size or proximate location of the suggested comparables for comparison to the subject. However, the appellant testified these comparables are located in similar or superior subdivisions. The appellant argued the land assessment reductions granted to these properties is overwhelming evidence that the subject's land assessment should be reduced to \$20,000.

In further support of the contention that the subject lot is inequitably assessed, the appellant submitted an assessment analysis detailing three suggested land comparables. The comparables are located in Kipling Estates Subdivision, which is approximately 1.2 miles from the subject property. The comparables contain 11,234 square feet of land area. They each have a land assessment of \$20,000 or \$1.78 per square foot of land area. The subject property has a land assessment of \$26,638 or \$2.19 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land to \$20,000.

Under cross-examination, the appellant agreed Hunt Club Subdivision contains "a couple hundred" parcels and the subject is the only remaining vacant lot in the subdivision. The appellant testified he wanted to compare the subject's vacant land assessment to other vacant land assessments. The appellant testified he did not think it was fair to compare the subject's vacant land assessment to other lots located in the subject's subdivision that are improved with dwellings. The appellant testified he did not compare the subject's land assessments to other land assessments located within the subject's subdivision. The appellant reiterated a vacant lot's land assessment should not be compared to an improved lot's land assessment.

The board of review submitted its "Board of Review Notes on Appeal wherein the subject's final land assessment of \$26,638 was disclosed. In support of the subject's assessment, the board of review submitted some limited market value evidence prepared by the township assessor. Scott Koca, Deputy Assessor for Troy Township, was present at the hearing and provided testimony in connection with the evidence.

Koca first discussed a land sale located within the subject's subdivision. This residential lot contains 10,890 square feet of land area and sold in April 2005 for \$88,000 or \$8.08 per square foot of land area. The Real Estate Transfer Declaration associated with the sale disclosed the property was not advertised for sale using a real estate agent. Its property record card depicts a 2008 land assessment of \$26,037 or \$2.39

per square foot of land area. The assessor also submitted Real Estate Transfer Declarations for two other land sales. Their location and proximity in relation to the subject was not disclosed. The declarations indicate the lots contain 15,908 and 19,200 square feet of land area. They sold in November 2005 and January 2006 for sale prices of \$59,225 and \$62,833 or \$3.08 and \$4.16 per square foot of land area.

Koca testified land in the Hunt Club subdivision is assessed on a site basis. To determine the site value of lots located in Hunt Club subdivision, the assessor used a generalized formula taken from median sales to determine an estimated value for each lot of almost \$81,000. This value determination was uniformly applied to lots in the subject's subdivision.

In further support of the subject's land assessment, the township assessor provided a residual land value analysis using a limited sales ratio study. The analysis lists nine improved sales from the Hunt Club subdivision that sold for prices ranging from \$245,000 to \$365,000, with a median price of \$323,000. No sale dates or descriptions of the properties were disclosed. The assessor attributed 20% of the median price to the land, resulting in a land value of \$80,750¹.

With respect to land comparables submitted by the appellant that are located in Kipling Estates subdivision, the deputy assessor testified Hunt Club subdivision is superior to Kipling Estates. He explained Hunt Club has semi-custom or custom built homes whereas Kipling Estates has some tract housing along with some semi-custom built homes.

Based on this evidence, the board of review argued the subject property is equitably assessed.

Under questioning by the hearing officer, the board of review's representative agreed the first step in valuing land is finding its highest and best use, in this case for residential use. He agreed land is valued at its highest and best use as vacant and unimproved. The board of review representative testified there would no difference between the land values and corresponding assessments for the lots, improved or vacant, for residential use within the subject's subdivision.

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's assessment is warranted.

The appellant argued 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

¹ The median sale price of \$323,000 x .20 = \$64,600, not \$80,750.

Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

First, the board gave little weight to the 143 lots located throughout Troy Township that were submitted by the appellant. The evidence indicates these properties had their land assessments reduced by the board of review. The Board find the appellant failed to the disclose the size, location and proximity of these properties for comparison to the subject, which detracts from the weight of this evidence.

The Board finds the parties submitted detailed assessment information on four suggested land comparables. The three comparables submitted by the appellant were not located in the subject's subdivision. They each had land assessments of \$20,000 or \$1.78 per square foot of land area. The board of review submitted one assessment comparable located in the subject's subdivision. It has a land assessment of \$26,067 or \$2.39 per square foot of land area. The subject property has a land assessment of \$26,638 or \$2.19 per square foot of land area. After considering adjustments to these comparables for differences when compared to the subject and taking judicial notice of the Board's prior year's finding regarding the subject property under Docket Number 07-00594.001-R-1, the Board find a reduction in the subject's land assessment is justified.

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: June 24, 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.