



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

APPELLANT: Gregory Chodil  
DOCKET NO.: 08-00277.001-R-1  
PARCEL NO.: 05-06-09-313-027-0000

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 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:** \$ 19,433  
**IMPR.:** \$ 55,770  
**TOTAL:** \$ 75,203

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part one and part two-story single family dwelling of frame and brick exterior construction that contains 2,051 square feet of living area. The dwelling is 28 years old. Amenities include a partial unfinished basement, central air conditioning, a fireplace and a 450 square foot two-car attached garage. The dwelling is located on a 10,000 square foot residential lot in Shorewood, Troy Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming both overvaluation and unequal treatment in the assessment process as the bases of the appeal. In support of these arguments, the appellant submitted a letter explaining the appeal, property record cards, a location map and two grid analysis detaining sales and assessment data for six suggested comparable properties.

The first analysis is comprised of three suggested comparables located in close proximity within the subject's subdivision. They consist of two-story frame dwellings that ranged in size from 2,150 to 2,400 square feet of living area. The dwellings are

from 21 to 30 years old. The comparables have full or partial unfinished basements, central air conditioning, a fireplace and two-car attached garages that range in size from 440 to 484 square feet. The comparables sold from July 2005 to August 2007 for sale prices ranging from \$225,000 to \$234,900 or from \$93.75 to \$109.26 per square foot of living area including land. The appellant argued the average sale price of the comparables was \$101.90 per square foot of living area including land. Based on the comparables' average per square foot sale price, the appellant requested the subject's assessment be reduced to reflect an estimated market value of \$208,998.

These comparables also have improvement assessments ranging from \$60,798 to \$70,463 or from \$27.40 to \$30.99 per square foot of living area. The subject property has an improvement assessment of \$55,770 or \$27.20 per square foot of living area.

In further support of the inequity claim, the appellant submitted a second analysis of three suggested comparables located in Breckenridge subdivision, which is located approximately 1 mile from the subject. The comparables consist of one year old, two-story frame dwellings that range in size from 2,674 to 3,146 square feet of living area. The comparables have unfinished basements, central air conditioning, and garages that contain 460 to 462 square feet. These comparables have improvement assessments ranging from \$45,341 to \$68,720 or from \$16.96 to \$21.84 per square foot of living area. These comparables also sold in November and December of 2007 for sale prices ranging from \$200,000 to \$279,000 or from \$74.79 to \$88.68 per square foot of living area including land.

Under cross-examination, the appellant agreed he made no adjustments to the comparables for any differences to the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject final assessment of \$75,203 was disclosed. The subject's assessment reflects a market value of approximately \$226,243 or \$110.31 per square foot of living area including land.

In support of the assessment the board of review provided information on three comparables located in the subject's subdivision. Comparables 1 and 2 were also used by the appellant in his first grid analysis. The additional comparable consists of a part one and part two-story dwelling of frame exterior construction containing 1,680 square feet of living area that is 28 years old. The dwelling features a partial unfinished basement, central air conditioning, a fireplace and a 400 square foot garage. The comparable sold in January 2007 for \$215,000 or \$127.98 per square foot of living area including land. It has an improvement assessment of 52,693 or \$31.37 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

In rebuttal the appellant argued comparable 3 submitted by the board of review has at least 1,800 square feet of living area, not 1,680 square feet of living area as listed by the board of review. No evidence to support this claim was submitted. The appellant argued comparable 3 has a finished basement with an additional 5<sup>th</sup> bedroom. The appellant testified he has been inside the home. The appellant opined the finished basement area for comparable 3 should be included in the total amount of living area. The appellant also attempted to submit a new comparable sale into this record. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adim.Code §1910.66(c)).

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 the appeal. The Board further finds the evidence in the record supports the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 appellant has not overcome this burden of proof.

The record contains seven suggested comparable sales for the Board's consideration. Two comparable sales were common to both parties. The Board gave less weight to comparable 3 submitted by the board of review due to its smaller size and finished basement, unlike the subject. The Board also placed less weight on four comparables submitted by the appellant. Three of the appellant's comparables are located in a different subdivision (Breckenridge) that is approximately one mile from the subject, which is not considered similar in location. The Board further finds the sale prices for these three suggested comparables further buttress the fact these properties are located in an inferior market location. Although they are newer dwellings that are somewhat larger than most properties located in the subdivision that are contained in this record, they sold for prices ranging from \$200,000 to \$279,900 or from \$74.79 to 488.68 per square foot of living area including land. Regardless of comparability and date of sale, the four properties located in the subject's subdivision (Country West) sold for prices ranging from \$215,000 to \$234,900 or from \$93.75 to \$127.98 per square foot of living area including land. Based on this paired sales analysis, the Board finds older homes located in Country West Subdivision sold for prices that are proportionately higher than

properties located in Breckenridge Subdivision. Another comparable submitted by the appellant sold in 2005 and is not considered indicative of the subject's fair market value as of the January 1, 2008 assessment date at issue in this appeal.

The Board finds the two common comparables submitted by the parties are most similar to the subject in location, design, age, size and features. These two comparables were composed of two-story dwellings of frame construction. The homes contain 2,150 and 2,400 square feet of living area and are 21 and 30 years old. One comparable had a partial unfinished basement and one comparable had a full unfinished basement. Other features were generally similar to subject except one comparable has a sunroom. They sold in July and August of 2007 for prices of \$225,000 and \$234,900 or \$93.75 and \$109.26 per square foot of living area including land. The subject's assessment of \$75,203 reflects an estimated market value of \$226,243 or \$110.31 per square foot of living area, which is slightly higher than the two most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as size<sup>1</sup>, the Board finds the subject's assessed value is supported.

The appellant also 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 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 of proof.

The parties submitted descriptions and assessment data for seven suggested assessment comparables for the Board's consideration. The Board gave less weight to comparable 3 submitted by the board of review due to its smaller size and finished basement, unlike the subject. Again, the Board gave no weight to the three assessment comparables submitted by the appellant that are located in Breckenridge Subdivision due to their dissimilar physical characteristics and inferior market location. When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also

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<sup>1</sup> The board finds accepted real estate theory provides that all other factors being equal, as the size of a property increases, its per unit value decreases. Similarly, as the size of a property decreases, its per unit value increases, which appears to hold true in this instant appeal sine the subject is the smallest of the most similar properties.

be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for 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 in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the supreme court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. As discussed in the Board's market value analysis, the Board finds the older homes located in the subject's Country West Subdivision sold for prices that are proportionately higher than properties located in Breckenridge Subdivision. Therefore, the Board finds the properties located in Breckenridge Subdivision are not similar or comparable to the subject based on market value considerations.

The Property Tax Appeal Board finds the remaining three comparables, two of which are common properties submitted by both parties, are most similar to the subject in age, design, size, and features. They have improvement assessments ranging from \$60,978 to \$70,463 or from \$27.40 to \$30.99 per square foot of living area. The subject property has an improvement assessment of \$55,770 or \$27.19 per square foot of living area, which falls below the range established by the most similar comparables contained in this record. Therefore, no 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.

*Ronald R. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William 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: September 24, 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.