



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

APPELLANT: David Furmanek
DOCKET NO.: 08-00279.001-R-1
PARCEL NO.: 07-01-35-405-063-0000

The parties of record before the Property Tax Appeal Board are David Furmanek, 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: \$51,110
IMPR.: \$211,530
TOTAL: \$262,640

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is improved with a two-story dwelling of frame construction containing 3,929 square feet of living area. The dwelling was constructed in 2004. Features of the home include a fully finished basement, central air conditioning, a fireplace, and an attached three-car garage of 715 square feet. The property is located in Plainfield, Wheatland Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the improvement assessment; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellant prepared a brief with color photographs and a map depicting the subject, comparables and other nearby features. Appellant also reported the subject property was purchased in October 2005 for \$785,000.

The appellant presented three suggested comparable properties located from two to three blocks from the subject which were two-story frame and brick dwellings that ranged in age from 5 to 11

years old. The comparable dwellings ranged in size from 3,967 to 4,536 square feet of living. Features include full finished basements, central air conditioning, a fireplace and a garage ranging in size from 645 to 789 square feet of building area. The comparables have improvement assessments ranging from \$173,033 to \$195,880 or from \$38.15 to \$44.47 per square foot of living area. The subject's improvement assessment is \$211,530 or \$53.84 per square foot of living area.

In the brief, appellant noted the subject dwelling has a ¼ inch wide, 8 foot long crack in the west basement wall which occurred a year after purchase. There has been water seepage and, while the crack has been repaired, appellant noted this flaw will have to be disclosed in any future sale. Appellant asserts that the three comparables presented do not have this defect.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$165,725 reflecting the average per-square-foot improvement assessment of the three comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$262,640 was disclosed. The board of review presented a two-page letter from the township assessor along with a grid reiterating/correcting the appellant's comparables and an equity grid analysis of three suggested comparables in support of the subject's assessment.

As to the appellant's comparables, the assessor's records reflect that none of the comparables is located in the same neighborhood code assigned by the assessor as the subject. The records also indicate appellant's comparable #1 has 4,505 square feet of living area and two fireplaces for an improvement assessment of \$43.48 per square foot of living area. The assessor also indicated the records do not reflect finished basements for appellant's comparables #2 and #3; the assessor reported making a final attempt via certified mail to gain access to these dwellings and determine whether the basements are finished. As to the crack in the subject's foundation wall, the assessor reported there is no assessment adjustment for such a condition, particularly where it has been repaired. As to the appellant's improvement comparables, the township assessor noted variances in dwelling size, basement size, garage size and other features between the subject and the appellant's comparables.

The assessor reported the board of review's three comparable properties were within 300 square feet of the subject's dwelling size and for purposes of the grid analysis, the assessor assumed full finished basements for these properties. Each of the comparables is on the same street as the subject and was said to be located in the same neighborhood code assigned by the assessor as the subject.

The three comparables consist of two-story frame dwellings that were built in 2004. The dwellings range in size from 3,851 to

4,243 square feet of living area. Features include full finished walkout basements, central air conditioning, one or two fireplaces, and a three-car garage. These properties have improvement assessments ranging from \$211,390 to \$223,680 or from \$52.71 to \$54.89 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant presented a four-page brief.¹ Appellant disputed the assessor's contention that similar properties are categorized for assessment purposes in different sub-neighborhoods in the subject's area. Appellant further asserted the appellant's comparables were closer in proximity and characteristics to the subject than the comparables presented by the assessor since the subject's street is a long, winding road of over 1 mile in length.

Appellant also asserted that all six equity comparables presented in this matter are lakefront properties with dwellings that have finished walkout basements. Appellant contended that the assessor has over the prior 2 ½ years failed to adequately investigate and/or document the attempts to determine whether the cited comparables have finished basements as reported by the appellant. As to the subject, appellant contends there is 300 square feet of unfinished area in the basement housing the furnace, water heater, etc. and thus, appellant contends the assessor's records are in error denoting the entire basement as finished for the subject.

Appellant also reiterated that he has provided evidence that the subject has a foundation wall crack which will have to be disclosed to a future buyer.

As to appellant's comparable #1, appellant reports the property was for sale in 2005 for \$969,000, which was more than the subject's 2005 purchase price. Comparable #1 did not sell, however, until market values had declined in 2008 at which time it sold for \$685,000.

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 appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who

¹ The first issue raised by appellant was questioning the timeliness of the board of review's responsive evidence and whether the same could be considered in this matter. By letter dated August 27, 2009, the board of review was notified that it had 90 days to submit its evidence. As shown in the Board's record, the board of review's responsive evidence was postmarked on November 24, 2009 and thus was timely filed in accordance with the Board's Rules. (86 Ill. Admin. Code Secs. 1910.25 and 1910.40).

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 met this burden.

The parties presented six comparable two-story frame dwellings for the Board's consideration. Due to its age being more than twice the age of the subject dwelling, the Board has given less weight to appellant's comparable #3. The Board finds the remaining five comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age. These comparables had improvement assessments that ranged from \$43.48 to \$54.89 per square foot of living area. The subject's improvement assessment of \$53.84 per square foot of living area is within this range. 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 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 taxation 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 appellant 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.

While the Board recognizes the appellant's premise that the subject's value may be affected due to its foundation crack, without credible market evidence showing the subject's assessment was inequitable or not reflective of market value, the appellant has failed to show the subject property's assessment should be reduced for those issues. Appellant provided no empirical data to indicate the property was over-valued based on the existence of the foundation crack and thus the Property Tax Appeal Board has given this argument little merit.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence. Thus, the Board finds that the subject's improvement 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. Guit

Chairman

Member

Mark Morris

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.