



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

APPELLANT: Charles Phillips  
DOCKET NO.: 08-00294.001-R-1  
PARCEL NO.: 16-05-25-100-030-0000

The parties of record before the Property Tax Appeal Board are Charles Phillips, 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:** \$38,145  
**IMPR.:** \$22,784  
**TOTAL:** \$60,929

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 2.241-acre parcel improved with four frame barns of various sizes, along with a detached frame garage. The subject is located in Homer Glen, Homer Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land and improvement assessments as the basis of the appeal. In support of the land inequity contention, the appellant submitted limited information on three comparables located one block to one mile from the subject. The appellant failed to provide sizes for the comparables, but during the hearing testified comparable #1 contained 48,316 square feet or approximately 1.11 acres; comparable #2's size was not specified; comparable #3 was claimed to contain 2.0 acres. The comparables were reported to have land assessments ranging from \$11,610 to \$25,913 or \$12,956 to \$13,540 per acre. The subject has a land assessment of \$38,145 or \$17,021 per acre.

Regarding the improvement inequity argument, the appellant initially claimed the subject barns and garage should have an assessment of \$1.00 because they are dilapidated and have no value. The appellant also argued the subject is zoned as agricultural land and until it is rezoned, a new dwelling cannot be constructed to replace one that burned in 2006 and was demolished. The appellant contends that, based on a Will County Board of Review "appraisal" of the subject from 1992 which he submitted, the subject property had a market value of \$157,100. Based on this evidence the appellant requested the subject's land assessment be reduced to \$30,000 and its improvement assessment be reduced to \$1.00.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$60,929 was disclosed. In support of the subject's land assessment, the board of review submitted a grid analysis of six comparables as its Exhibit C. This grid also contained corrected information on the appellant's three comparables. The comparables range in size from 0.3398 acre to 2.85 acres and have land assessments ranging from \$11,610 to \$64,262 or from \$12,957 to \$34,167 per acre. During the hearing, the board of review's representative called Homer Township deputy assessor Dale Butala as a witness. Butala testified the appellant's land comparable #1 actually contains just 0.7 acre and thus has a land assessment of \$21,470 per acre. The witness pointed out that, as depicted on the board of review's grid, the appellant's comparable #2 contains just 0.3398 acre and has a land assessment of \$11,610 or \$34,167 per acre. Butala further testified the appellants' comparable #3 is a landlocked parcel with no direct road access and thus is not a valid property to compare to the subject. The board of review submitted a plat map to demonstrate this point.

Regarding the subject's improvement assessment, the board of review argued the subject barns are used for storage and thus have value. The board of review's witness testified he met the appellant at the subject property on October 23, 2008, along with The Village of Homer Glen's Chief Building Official, the deputy building official and the Code Compliance Officer. The appellant refused to allow anyone from the Village of Homer Glen to inspect the subject property. However, the appellant did permit Butala and another township deputy assessor to view the inside of the buildings. Since the Homer Glen building officials were not allowed on the property, the assessment officials, who are not structural engineers, assumed the subject barns and garage are structurally sound. The board of review also submitted a copy of the valuation worksheet used to assess the subject in October 2006, before the dwelling had burned, to demonstrate how the barn and shed assessments were determined. Butala testified all such outbuildings within the taxing jurisdiction, including the subject barns and shed, first had their replacement cost estimated using Marshall & Swift cost tables. The subject buildings were then depreciated 54%, resulting in a final improvement assessment of \$22,784. Butala argued the barns and shed are used to store a motor home, several automobiles and

other property and thus have value as storage buildings. Photographs of the exterior and interior of the subject buildings were submitted by the board of review. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant argued the board of review's comparables are zoned residential, not agricultural like the subject, and are thus not valid comparables. The appellant also argued the board of review's depreciation calculation for the subject buildings was incorrect. He then argued that taking the 1992 board of review value for the buildings of \$8,000, trended upward 93.26% according to the "Turner Building Cost Index" (appellant's rebuttal Exhibit B) and then depreciated 54%, results in a market value for the buildings of \$7,112. The appellant contends this figure multiplied by .3333 yields a correct assessment of \$2,370 for the subject buildings.

The board of review asserted no one was present to testify regarding proper application of the Turner Building Cost Index used by the appellant and further, that the 1992 board of review value for the subject improvements was irrelevant as to the building's correct assessment on January 1, 2008.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was 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 met this burden.

Regarding first the land inequity argument, the Board finds the parties submitted nine comparables. The Board gave less weight to the appellant's comparable #3 because it is a landlocked lot unlike the subject, as demonstrated by the board of review's plat map. The Board finds the remaining comparables submitted by the parties ranged in size from 0.3398 acre to 2.85 acres and had land assessments ranging from \$17,322 to \$34,167 per acre. The subject's land assessment of \$17,021 per acre falls below this range. Therefore, the Property Tax Appeal Board finds the subject's land assessment is supported by the evidence and testimony in this record.

As to the improvement inequity argument, the Board finds the appellant argued a 1992 board of review value of \$8,000 for the

subject should be trended up 93.26% according to the Turner Building Cost Index and then depreciated 54% to arrive at an assessment of \$2,370 for the subject buildings. Butala testified all such outbuildings in Homer Township are first valued according to Marshall and Swift Cost tables and then depreciated according to their age and remaining life. The appellant argued the subject buildings are dilapidated, but acknowledged they are still used to store vehicles and other personal property. The Board gave little weight to the appellant's hybrid method of assessing the subject's improvements by reliance on a 1992 valuation trended upward by an unsupported cost index. The Board finds the board of review's evidence, supported by Butala's testimony, disclosed that all outbuildings within Homer Township are valued and assessed using the uniform methodology described above. Therefore, the Property Tax Appeal Board finds evidence in the record supports the subject's improvement.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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 Morris*

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.