



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

APPELLANT: NLSB TR 1314  
DOCKET NO.: 08-00300.001-R-1  
PARCEL NO.: 11-04-26-301-035-0000

The parties of record before the Property Tax Appeal Board are NLSB TR 1314, 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:** \$13,425  
**IMPR.:** \$20,233  
**TOTAL:** \$33,658

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 4,800 square foot parcel improved with a one-story frame dwelling that was built in 1928 and contains 760 square feet of living area. The subject has a crawlspace foundation and is located in Homer Glen, Lockport Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. No issue was raised regarding the subject's land assessment. In support of the improvement inequity contention, the appellant submitted a grid analysis of three comparable properties located within one block on the subject's street. The comparables feature garages that contain from 280 to 616 square foot of building area and consist of one-story dwellings that range in size from 684 to 884 square feet of living area. Two comparables were 50 or 51 years old, while the age of the third comparable was not provided. Two comparables were described as being of frame exterior construction, while the exterior of the third comparable was not specified. Two comparables were claimed to have full finished basements and one has no basement. These properties have

improvement assessments ranging from \$14,927 to \$20,288 or from \$20.73 to \$22.95 per square foot of living area. The subject has an improvement assessment of \$20,233 or \$26.62 per square foot of living area. The appellant also reported its comparable #2 sold in November 2007 for \$129,000. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$13,307 or \$18.00 per square foot of living area.

During the hearing, the appellant testified the subject was condemned in January 2008, occupancy was prohibited and the county wanted the home demolished. Nevertheless, the appellant acknowledged spending \$4,500 to repair the home and further testified the assessor erred in contending the subject had been gutted and totally remodeled. The appellant further testified a former board of review member opined that the subject should not be assessed as habitable unless a certificate of occupancy had been issued. Finally, the appellant testified the subject's roof was not repaired until 2010.

In cross-examination, the appellant conceded the subject dwelling was occupied for several months in the fall of 2008.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$33,658 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of five comparable properties. The comparables consist of one-story frame dwellings, built between 1923 and 1967, that range in size from 500 to 812 square feet of living area. Four comparables have garages that contain from 216 to 320 square foot of building area, while one comparable has a carport. Four comparables have slab foundations and one has a full basement. These properties have improvement assessments ranging from \$18,404 to \$23,184 or from \$25.56 to \$38.84 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative called the deputy township assessor as a witness. The deputy assessor testified an examination of water usage for the subject dwelling indicated it had been occupied for 11 to 12 months of 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.

The Board finds the parties submitted eight comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #2 and #3 and the board of review's comparable #4 because these homes had full basements, unlike the subject's crawlspace foundation. The Board also gave less weight to the board of review's comparable #5 because it was significantly newer than the subject. The Board finds the remaining comparables had improvement assessments ranging from \$20.73 to \$34.50 per square foot of living area. The subject's improvement assessment of \$26.62 per square foot of living area falls within this range. The Board finds the record contains conflicting testimony by the parties regarding the condition, degree of rehabilitation and occupancy of the subject. Therefore, the Board's decision is limited to determining the subject's correct assessment based on the most similar comparables in the record.

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 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: July 22, 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.