



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

APPELLANT: Lisa & Timothy Shannon  
DOCKET NO.: 08-00305.001-R-1  
PARCEL NO.: 07-01-33-311-025-0000

The parties of record before the Property Tax Appeal Board are Lisa & Timothy Shannon, the appellants; 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:** \$25,560  
**IMPR.:** \$98,700  
**TOTAL:** \$124,260

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a six year-old, two-story style dwelling of stone and frame exterior construction that contains 2,665 square feet of living area. Features of the home include central air conditioning, a fireplace, a three-car garage and a full unfinished basement. The subject is located in Plainfield, Wheatland Township, Will County.

The appellants submitted evidence to the Property Tax Appeal Board claiming overvaluation and assessment inequity regarding the subject's improvements as the bases of the appeal. In support of their overvaluation argument, the appellants submitted Multiple Listing Service data sheets and a grid analysis of twelve comparable properties located two blocks to 2.5 miles from the subject. The comparables were described as two-story style brick and frame dwellings that range in age from 5 to 15 years and range in size from 2,172 to 3,167 square feet of living area. Features of the comparables include central air conditioning, a fireplace and two-car or three-car garages. Seven comparables were reported to have full or partial finished basements, two have full unfinished basements and the foundations of three

comparables was unclear. The appellants indicated these properties sold between January and December 2008 for prices ranging from \$258,000 to \$367,500 or from \$91.41 to \$159.85 per square foot of living area including land.

In support of the inequity argument, the appellants submitted assessment data on the same twelve comparables used to support their overvaluation contention. These properties have improvement assessments ranging from \$77,499 to \$105,040 or from \$31.04 to \$37.99 per square foot of living area. The subject has an improvement assessment of \$98,700 or \$37.03 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$75,290 or \$28.25 per square foot of living area and its total assessment be reduced to \$100,850, reflecting a market value of approximately \$302,550.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$124,260 was disclosed. The subject has an estimated market value of approximately \$373,827 or \$140.27 per square foot of living area including land, as reflected by its assessment and the Will County 2008 three-year median level of assessments of 33.24%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted a letter prepared by the township assessor and a grid analysis of four comparable properties located in the same neighborhood code as the subject, as determined by the township assessor. Referring to the appellants' comparables, the assessor stated "not one of them is within their subdivision, . . ."

The board of review's comparables consist of two-story style frame dwellings that were built between 2000 and 2005 and range in size from 2,583 to 2,624 square feet of living area. Features of the comparables include central air conditioning, a fireplace, three-car garages and full unfinished basements. The comparables sold between September 2005 and December 2007 for prices ranging from \$370,000 to \$387,500 or from \$143.24 to \$147.67 per square foot of living area including land.

In support of the subject's improvement assessment, the board of review submitted assessment data on the same four comparables. These properties have improvement assessments ranging from \$95,620 to \$97,020 or from \$36.58 to \$37.56 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants claimed the board of review's evidence had several errors concerning the subject and/or their comparables. The appellants asserted the subject dwelling's basement area is incorrect and the home has fewer half-baths and fewer total rooms than claimed by the assessor. They also claimed several of their comparables are in fact in the subject's Wilding Pointe subdivision.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants contend overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellants have failed to meet this burden.

The Board finds the parties submitted 16 comparable sales in support of their respective arguments. The Board gave less weight to the appellants' comparables #1, #3, #7, #8 and #10 because these homes were smaller in living area when compared to the subject. The Board also gave less weight to the appellants' comparable #2 because it appears to have no basement, dissimilar to the subject's full basement. The Board also gave less weight to the board of review's comparable #4 because its September 2005 sale is too distant to reliably indicate a market value for the subject as of the January 1, 2008 assessment date under appeal. The Board finds the remaining comparables were similar to the subject in terms of design, exterior construction, size, age and most features. They sold for prices ranging from \$258,000 to \$387,500 or from \$103.37 to \$147.67 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$140.27 per square foot of living area including land falls within this range.

The appellants also argued unequal treatment in the assessment process as a basis of the appeal. 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 appellants have not met this burden.

In its equity analysis, the Board gave most weight to the comparables found to be more similar to the subject in the overvaluation discussion above, as well as the board of review's comparable #4, which was similar to the subject in most property characteristics. These most representative comparables had improvement assessments ranging from \$77,499 to \$97,020 or from \$31.04 to \$37.56 per square foot of living area. The subject's improvement assessment of \$98,700 or \$37.03 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's improvement assessment.

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 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 parties 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.

In conclusion, the Board finds the appellants have failed to prove overvaluation by a preponderance of the evidence or assessment inequity by clear and convincing evidence. Therefore, the Board finds 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.

*Donald 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: April 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.