



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

APPELLANT: Steven Schroeder  
DOCKET NO.: 08-00306.001-R-1  
PARCEL NO.: 07-01-06-207-039-0000

The parties of record before the Property Tax Appeal Board are Steven Schroeder, the appellant; and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$23,000  
**IMPR.:** \$65,101  
**TOTAL:** \$88,101

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a seven year-old, two-story style frame dwelling that contains 2,605 square feet of living area. Features of the home include central air conditioning, a two-car attached garage and an unfinished basement. The subject is located in Aurora, Wheatland Township, Will County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted Multiple Listing Service data sheets and a grid analysis of three comparable properties located one block from the subject. The comparables were described as two-story style frame or brick and frame dwellings that are seven or eight years old and were reported to range in size from 2,267 to 2,634 square feet of living area. Features of the comparables include central air conditioning, partial basements, one of which is partially finished and two-car garages. One comparable has a fireplace. These properties were reported to have sold between March and September 2008 for prices ranging from \$224,900 to \$261,000 or from \$85.38 to \$115.13 per square foot of living area

including land. The appellant's grid indicates the subject dwelling contains 2,450 square feet of living area, but no evidence was submitted to support this claim.

In support of the improvement inequity argument, the appellant submitted assessment information on the same three comparables used to support the overvaluation contention. These properties have improvement assessments ranging from \$76,297 to \$79,346 or from \$30.08 to \$33.66 per square foot of living area. The subject has an improvement assessment of \$79,404 or \$32.41 per square foot of living area based on the appellant's contention the subject has 2,450 square feet of living area.

The appellant also contends the subject's land assessment is inequitable. In support of this argument, the appellant submitted the same three comparables used in the above overvaluation and improvement inequity arguments. Two comparables were reported to have lots of less than ¼-acre, like the subject, while one comparable has a lot described as 0.25-acre to 0.49-acre. The comparables have land assessments of \$23,000, identical to the subject. Based on this evidence the appellant requested the subject's land assessment be reduced to \$17,600, its improvement be reduced to \$63,523 and its total assessment be reduced to \$81,123, reflecting a market value of approximately \$243,369.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$102,404 was disclosed. The subject has an estimated market value of approximately \$308,725 or \$118.51 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 33.17%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted a corrected grid of the appellant's comparables, property record cards and a grid analysis of the subject and three comparable properties, although the board of review's comparable #3 is the same property as the appellant's comparable #3.

The subject's property record card includes a floor plan drawing indicating the subject dwelling contains 2,605 square foot of living area. The corrected grid depicts the appellant's comparables #2 and #3 as containing 2,336 and 2,614 square feet of living area, respectively. The board of review's comparables consist of two-story style frame dwellings that were built in 2001 and range in size from 2,205 to 2,614 square feet of living area. Features of the comparables include central air conditioning, two-car garages and full or partial unfinished basements. The comparables sold in May or September 2008 for prices ranging from \$255,000 to \$286,000 or from \$97.55 to \$129.70 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 three comparables

used to support the subject's estimated market value. These properties have improvement assessments ranging from \$70,911 to \$79,346 or from \$28.14 to \$32.15 per square foot of living area.

In support of the subject's land assessment, the board of review reported its comparables have land assessments of \$23,000 like the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 property's assessment is warranted.

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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board first finds the appellant indicated the subject dwelling has 2,450 square feet of living area, but submitted no evidence to support this claim. The board of review submitted the subject's property record card, which depicts the subject as containing 2,605 square feet of living area. The Board finds the subject's property record card is the best and only evidence in this record as to the subject's correct living area. Therefore, the Board finds the subject contains 2,605 square feet of living area. The Board also finds the parties disputed the living area of the appellant's comparables #2 and #3. The appellant relied on Multiple Listing Service data sheets, while the board of review relied on property record cards. Therefore, the Board finds the comparables had 2,336 and 2,614 square feet of living area, respectively.

The Board finds the parties submitted a total of five comparable sales in support of their respective arguments, as one comparable was common to both parties. The Board gave less weight to the board of review's comparable #1 because it is 400 square feet smaller than the subject in living area. The Board finds the remaining four comparables were similar to the subject in design, age, location, size and most features and sold for prices ranging from \$85.38 to \$101.46 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$118.51 per square foot of living area including land falls above this range. Therefore, the Board finds the evidence in this record supports a reduction in the subject's assessment on a market value basis.

The appellant also argued unequal treatment in the assessment process regarding the subject's land and improvements 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 appellant has not met this burden.

The Property Tax Appeal Board finds that after the reduction in the subject's total assessment granted pursuant to the appellant's successful overvaluation argument, the subject's improvement assessment is supported by the equity comparables in this record and no further reduction is warranted. Regarding the land inequity argument, the Board finds all five comparables submitted by both parties had land assessments of \$23,000, identical to the subject. Therefore, the Board finds the evidence in the record supports the subject's land assessment.

In conclusion, the Board finds the appellant has met his burden of proving overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is incorrect and a reduction is warranted. However, the appellant has failed to prove assessment inequity regarding either the subject's land or improvements by clear and convincing evidence and no reduction in the subject's assessment is warranted on that basis.

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: 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.