



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

APPELLANT: Beth & Michael Spicker  
DOCKET NO.: 08-00394.001-R-1  
PARCEL NO.: 18-13-21-402-027-0000

The parties of record before the Property Tax Appeal Board are Beth & Michael Spicker, the appellants; 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:** \$18,661  
**IMPR:** \$135,069  
**TOTAL:** \$153,730

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a part one-story and part two-story brick and frame dwelling that was built in 2006. The home contains 4,093 square feet of living area<sup>1</sup> and features a full unfinished basement, central air conditioning, a fireplace and a 1,275 square foot attached garage. The dwelling is situated on a 54,886 square foot lot located in Green Garden Township, Will County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity regarding both the subject's land and improvement assessments as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four suggested comparables located from 250 to 1,426 feet from the subject property. The appellants' evidence also included a 5 page brief, a letter from an architect, an additional grid of the four comparables, aerial maps for three of the comparables, property record cards and photographs for three

---

<sup>1</sup> The board of review reports the subject improvement as having 4,442 square feet of living area.

of the comparables as well as the subject and an assessment printout with a photograph for the fourth comparable.

The comparables consist of lots ranging in size from 59,677 to 324,522 square feet of land area. The comparables were described as one and one-half story or two-story brick or brick and frame dwellings that contain from 4,388 to 4,867 square feet of living area. The dwellings were built from 2003 to 2005. The comparables feature full unfinished basements, central air conditioning, one or three fireplaces and three or four-car garages. The comparables have land assessments ranging from \$14,973 to \$27,807 or from \$0.09 to \$0.33 per square feet of land area. The comparables have improvement assessments ranging from \$117,260 to \$164,750 or from \$26.72 to \$35.72 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$135,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$184,943 was disclosed.

In response to the appellants' claim, the board of review argued the appellants chose properties with farm assessments and objected to the use of the appellants' architect statement because he was not present at the hearing to be cross-examined.

The board of review presented a one page brief and the property record cards for the four comparables used by the appellants. The brief was prepared by the township assessor, who was present at the hearing. The brief states vacant land value is comprised of the sale plus water/septic and township multiplier. The brief also argued the appellants' comparables #2, #3 and #4 have farmland assessments. The assessor testified the farmland comparables have 1 +/- acre "homesites" that are assessed like the subject's land. The property record cards denote comparable #1 as having no farmland, whereas comparables #2, #3 and #4 have farmland. These farmland comparables range in size from 16,117 to 81,893 square feet of farmland and have farmland assessments ranging from \$104 to \$741. The appellants' comparables have "homesite" lots ranging from 43,560 to 324,522 square feet of land area and "homesite" assessments ranging from \$14,973 to \$27,807 or from \$0.09 to \$0.48 per square feet of land area. The brief includes a grid of the appellant's comparables as well as the subject. The grid includes columns for square foot living area, building only assessed value and assessed value per square foot. The grid denotes the subject as having 4,093 square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review used 4,093 square foot of living area in their grid which supports their contention of an incorrect improvement size.

After hearing 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 Board further finds a partial reduction in the subject's assessment is warranted.

The appellants contend unequal treatment in the subject's land and improvement assessments as the basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellants have met part of this burden.

The parties disputed the dwelling size of the subject. The appellants reported a dwelling size of 4,093 square feet of living area based upon a signed statement from an architect. The board of review's representative objected to the use of the architect statement because the architect was not present at the hearing to be cross-examined. The Property Tax Appeal Board hereby sustains the objection because the appellants' architect was not present at the hearing for cross-examination.

The board of review reported a dwelling size of 4,442 square feet of living area based upon a sketch of the improvement on the subject's property record card. The Green Garden Township Assessor, Joann Bettenhausen, testified that the dwelling was previously measured at 5,005 square feet of living area. Ms. Bettenhausen stated "so we discussed it and they did not have all square footage above on the second level, they only had 840 square foot of second level and that would have brought it back down to 3,554 square feet." In light of this testimony, the Board finds that the Township Assessor contradicted herself regarding the subject's dwelling size. Furthermore, the Board takes notice that even the Township Assessor described the subject as having 4,093 square feet of living area in the board of review's evidence. The Board therefore finds the subject's dwelling size is 4,093 square feet of living area.

The appellants submitted four comparable properties for the Board's consideration. The board of review offered no comparables to refute the appellant's inequity argument. After reviewing the property record cards, the Board finds the appellants' comparables have "homesite" or non-farm lot sizes ranging from 43,560 to 324,522 and "homesite" land assessments ranging from \$14,973 to \$27,807 or from \$0.09 to \$0.48 per square foot of land area. The Board gave less weight to the appellants' land comparables #1 due to its significantly larger lot size when compared to the subject. The Board finds the remaining three "homesite" land comparables submitted by the appellants are most similar to the subject. These comparables have land assessments ranging from \$14,973 to \$21,029 or from \$0.34 to \$0.48 per square foot of land area. The subject has a land assessment of \$49,874 or \$0.91 per square foot of land area, which is above the range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to

the subject, the Board finds the subject's land assessment is excessive and a reduction in the subject's land assessment is warranted.

As to the improvement inequity argument, the Board finds the appellants submitted four suggested comparables with varying degrees of similarity when compared to the subject. These comparables have improvement assessments ranging from \$117,260 to \$164,750 or from \$26.72 to \$35.72 per square foot of living area. The subject has an improvement assessment of \$135,069 or \$33.00 per square foot of living area, which is within the range established by the appellants' own comparables. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified and a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

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

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: August 28, 2012

*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.