



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

APPELLANT: Robert & Susan Michet
DOCKET NO.: 08-00409.001-R-1
PARCEL NO.: 16-05-13-279-019-0000

The parties of record before the Property Tax Appeal Board are Robert & Susan Michet, 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: \$35,913
IMPR: \$216,784
TOTAL: \$252,697

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18,000 square foot parcel improved with a one-story ranch dwelling of brick exterior construction. The subject was built in 2005 and contains 3,346 square feet of living area. Features include central air-conditioning, two fireplaces, a full unfinished basement and a 662 square foot garage. The subject is located in Homer Township, Homer Glen, Illinois.

The appellants presented evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four comparable properties located within 3.5 miles of the subject. The comparables consist of two, ranch style homes and two, two-story dwellings that range in age from 1 to 32 years old. The comparables have masonry exterior construction and range in size from 3,441 to 5,892 square feet of living area. The comparables have features that include at least one fireplace, air-conditioning, full unfinished basements and garages that contain from 636 to 1,516 square feet of building area. These properties have improvement assessments ranging from

\$112,181 to \$237,473 or from \$31.98 to \$42.12 per square foot of living area. The subject has an improvement assessment of \$216,784 or \$64.81 per square foot of living area.

Three of the comparables are described as being situated on lots ranging from approximately 21,780 to 43,560 square feet of land area.¹ The comparables have land assessments ranging from \$32,177 to \$44,155 or from \$1.01 to \$1.48 per square foot of land area. The subject has a land assessment of \$35,913 or \$2.00 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$252,697 was disclosed. In support of the subject's assessment, the board of review submitted a summary argument, property record cards and a grid analysis of two comparable properties located on the same street as the subject. The comparables consist of two, one-story style masonry dwellings built in 2006 and 2008. The comparables contain either 3,128 or 3,541 square feet of living area, respectively. Features of the comparables include central air-conditioning, one or two fireplaces, garages that contain either 786 or 810 square feet of building area and full basements. These two properties have improvement assessments of \$64,864 and \$282,517 or \$20.74 and \$79.78 per square foot of living area, respectively. The size of each lot was not provided by the board of review, however, the Homer Township assessor's letter depicts lots within the subject's subdivision are assessed using a site valuation method. The comparables have land assessments of \$35,913, similar to the subject.

The board of review also submitted a spreadsheet of lots within the subject's subdivision which depicts lots are assessed at \$35,913 or \$44,155. The assessor explained in her letter that the land assessed values are well below the land sales and supported this argument with appropriate land sales.

In rebuttal, the appellants question the assessment of lots within the subject's subdivision with other subdivisions based on size of land area. The appellants also questioned the quality of the comparables compared to the subject and the similarities between a one-story and a two-story home regarding the valuation of each.

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 that a reduction in the subject's assessment is not warranted.

The appellants' 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

¹ The lot size for comparable #4 was not discernable.

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.

The Board finds the parties submitted six comparables for its consideration. The Board finds the appellants' comparables were dissimilar to the subject in location, design, age and/or size when compared to the subject. Comparables #3 and #4, much larger than the subject, were also located in a different neighborhood and were two-story dwellings, while the subject is a one-story. In addition, comparables #1 and #2 were significantly older than the subject. Therefore, these comparables received reduced weight in the Board's analysis. The Board finds the two comparables submitted by the board of review were more similar to the subject in most respects. These most representative comparables had improvement assessments of \$282,517 and \$100,777 or \$79.78 and \$20.74 per square foot of living area, respectively. The board of review did not explain the significant difference in the improvement assessment for comparable #2; however, the Board finds the subject's assessment is less than the board of review's comparable #1. The Board finds it problematic that only one comparable supports the subject's assessment, however, the appellants have not shown by clear and convincing evidence that the subject's assessment is not equitable based on the evidence in this record. The Board finds the subject's assessment is further supported in that its assessment reflects a market value of approximately \$760,220 which is significantly less than its purchase price of \$828,000 just two years prior to the assessment date in question.

The evidence also depicts the subject has a land assessment of \$35,913, similar to 20 other lots located within the subject's subdivision. The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly assessed on a site basis. The Board finds the appellants offered no market evidence to suggest the site method of valuation was not reasonable or appropriate.

In conclusion, the Board finds the appellants failed to establish unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as established by the board of review is correct.

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 P. 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: October 21, 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.