



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

APPELLANT: James Balsewich  
DOCKET NO.: 08-01256.001-R-1  
PARCEL NO.: 16-05-12-401-004-0000

The parties of record before the Property Tax Appeal Board are James Balsewich, 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:** \$ 40,420  
**IMPR.:** \$ 98,901  
**TOTAL:** \$ 139,321

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 78,408 square feet is improved with a one-story dwelling of stone and wood siding construction containing 2,285 square feet of living area. The dwelling was built in 1979 and features a full walk-out basement, central air conditioning, a fireplace and a 659 square foot attached garage.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements. In support of these arguments, the appellant presented a grid analysis on six comparables, five of which are on the subject's street. The comparable lots range in size from 51,836 to 84,942 square feet of land area and have land assessments ranging from \$29,591 to \$40,420 or from \$0.48 to \$0.65 per square foot of land area. The subject has a land assessment of \$40,420 or \$0.52 per square foot of land area.

In addition, the appellant argued the subject's land assessment should be reduced because of two easements on the property. A 33

foot easement is to accommodate Rambling Road and a 20 foot easement is for a shared driveway with the neighboring property.

In support of the improvement inequity argument, the six improved properties consist of one-story style stone and siding or brick dwellings that were built between 1957 and 1986 and range in size from 1,971 to 2,564 square feet of living area. Four comparables have full finished basements, one has a partial finished basement and one has a partial unfinished basement. Other features include central air conditioning, a fireplace and garages ranging in size from 588 to 908 square feet, with one property having two separate garages for a total of 1,406 square feet. The comparables have improvement assessments ranging from \$66,880 to \$93,096 or from \$29.91 to \$37.48 per square foot of living area. The record also reveals the subject sold on August 1, 2005 for \$620,000. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$113,636.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$139,321 was disclosed. In support of the subject's land assessment, in a memo, the board of review addressed that many properties in the subject's area have easements and the assessor does not adjust for this. The board of review submitted a grid analysis of 25 suggested comparable properties. The board of review's land comparables included the six comparables submitted by the appellant. The comparable lots are located in the Rambling Road Estates subdivision. The comparable lots range in size from 18,295 to 195,584 square feet of land area and have land assessments ranging from \$11,027 to \$49,611 or from \$0.25 to \$1.02 per square foot of land area.

In support of the subject's improvement assessment, the board of review submitted a grid analysis of three suggested comparable properties which were also used as land comparables. In a memo, the board of review acknowledged that the subject is superior to all the comparables presented by both parties as the subject is mostly stone with a walkout basement not enjoyed by any of the comparables. The comparables are located on the same street as the subject property. The comparables consist of one-story frame and brick, brick and siding or brick dwellings that were built between 1958 and 1981 and range in size from 1,824 to 2,103 square feet of living area. Features include full basements, central air conditioning and one or two fireplaces. Each comparable has a garage. The comparables have improvement assessments ranging from \$80,974 to \$97,265 or from \$43.28 to \$46.25 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a three page brief outlining disagreements with the board of review's arguments. The appellant claims to have overpaid by approximately 20%, when the subject property was purchased. The appellant also claims real estate values have declined 25% on the same street as the

subject. The appellant reiterated this is an equity argument and the appellant's comparables are similar to the subject in style, condition and quality.

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's assessment is not warranted.

The appellant contends unequal treatment in both the subject's land and improvement assessments. 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 appellant has not met this burden.

The Board finds that both parties submitted a total of 25 land comparables. The Board gave less weight to the appellant's comparable #4 due to its significantly smaller lot size when compared to the subject's lot size. The Board also gave less weight to the board of review's comparables #1 thru #9 due to their significantly smaller lot sizes when compared to the subject's lot size. The Board further gave less weight to the board of review's comparables #24 and #25 due to their significantly larger lot sizes when compared to the subject's lot size. The Board finds the remaining 20 land comparables were most similar in size to the subject's lot size. The comparables have land assessments ranging from \$23,305 to \$40,420 or from \$0.34 to \$0.65 per square foot of land area. The subject's land assessment of \$40,420 or \$0.52 per square foot of land area falls within the range established by these comparables. The Board finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted on this record.

The appellant's argument for a land assessment reduction based on a reduced lot size due to easements was given little weight by the Board due to insufficient market evidence for such a reduction. Additionally, nine of the board of review's land comparables, that include four of the appellant's land comparables, which were deemed most similar to the subject, also have easements on their properties. Four of which have greater land assessments and one is assessed at the same rate as the subject's lot.

As to the improvement inequity argument, the Board finds both parties submitted nine comparables, each of which were included in their land assessment analysis. The Board finds all nine properties were sufficiently similar to the subject in location, size, exterior construction and features for analysis. These comparables have improvement assessments ranging from \$29.91 to \$46.25 per square foot of living area. The subject's improvement assessment is \$43.28 per square foot of living area, which falls

within the range established by these comparables on a square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's assessment is equitable and a reduction in the subject's 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 M. Louie*

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.