



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

APPELLANT: Daniel Goudzwaard
DOCKET NO.: 09-00116.001-R-1
PARCEL NO.: 12-02-19-402-002-0000

The parties of record before the Property Tax Appeal Board are Daniel Goudzwaard, 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: \$12,200
IMPR.: \$74,900
TOTAL: \$87,100

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame and masonry dwelling containing 1,900 square feet of living area that was built in 1995. Features include a partial unfinished basement, central air conditioning, a fireplace and a 439 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment.

In support of the inequity argument, the appellant submitted property record cards and a grid analysis with assessment information on four suggested comparable properties. Three comparables are located on the same block as the subject and one comparable is located one block from the subject property. The comparables consist of two-story style frame and masonry dwellings that are 13 or 14 years old and range in size from 1,650 to 2,200 square feet of living area. Features include unfinished basements, central air conditioning and a 425 square

foot garage. Two comparables have a fireplace. The comparables have improvement assessments ranging from \$69,200 to \$79,000 or from \$35.91 to \$41.94 per square foot of living area. The subject's improvement assessment is \$82,100 or \$43.21 per square foot of living area.

In further support of the inequity argument, the appellant submitted an analysis detailing assessment changes between 2008 and 2009 for his comparables on a percentage basis. The appellant argued that the township assessor reduced the properties within the subject's subdivision by 17% for the 2009 assessment year, but the subject property received only a 10% assessment reduction.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$87,100.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$94,300 was disclosed.

In support of the subject's assessment, the board of review submitted a one page brief and a grid detailing assessment changes between 2007 and 2009 for eight properties. The brief states the subject did not receive a similar 2009 reduction on a percentage basis, due to it receiving a reduced assessment in 2008 from the board of review. The grid includes eight properties including the subject and the four comparables submitted by the appellant. The grid lists the property identification numbers and land and improvement assessment data; however, no physical descriptions were disclosed for comparison to the subject.

The board of review submitted no assessment comparables in support of the subject's assessment or to refute the appellant's inequity argument.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 warranted.

The appellant contends unequal treatment in the subject's improvement assessment. 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 met this burden.

The Board gave little merit to the appellant's argument that the assessor unjustly decreased the subject's assessment by a total

of 10% in 2009, whereas the neighborhood received a 17% decrease. In addition, the Board gave no weight to the analysis submitted by the board of review. The Board finds these types of arguments are not persuasive indicators demonstrating assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The Board finds the appellant offered four equity comparables for consideration. The Board further finds the comparables offered by the appellant were similar to the subject in location, age, exterior construction and features. These comparables have improvement assessments ranging from \$69,200 to \$79,000 or from \$35.91 to \$41.94 per square foot of living area. The subject's improvement assessment is \$82,100 or \$43.21 per square foot of living area, which falls above the range of the most similar comparables in the record. After considering adjustments for any differences in the comparables when compared to the subject, the Board finds the subject's assessment is not equitable and a reduction in the subject's assessment 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.

Chairman

[Handwritten Signature]

[Handwritten Signature]

Member

Member

[Handwritten Signature]

Member

Acting 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: November 18, 2011

[Handwritten Signature]

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.