



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

APPELLANT: Frank Stanfa
DOCKET NO.: 09-00757.001-R-1
PARCEL NO.: 23-16-07-101-002-0000

The parties of record before the Property Tax Appeal Board are Frank Stanfa, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago, 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: \$17,992
IMPR: \$84,501
TOTAL: \$102,493**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction containing 2,317 square feet of living area. The dwelling is 31 years old. Features of the home include a partial finished basement, central air conditioning, a fireplace and a 624 square foot garage. The property is located in Crete, Crete Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on three comparable properties described as a one-story and two, split-level frame, masonry or frame and masonry dwellings that range in age from 22 to 31 years old which are within three blocks of the subject. The comparable dwellings range in size from 1,881 to 2,219 square feet of living area. One comparable has a partial finished basement and two comparables have no basements. Two comparables have a fireplace and each has a garage ranging in size from 484 to 625 square feet of building area. The comparables have improvement assessments ranging from \$58,805 to \$80,934 or from \$31.26 to \$36.47 per square foot of living area. The subject's improvement assessment is \$86,507 or \$37.33 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$78,615 or \$33.93 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$104,499 was disclosed. The board of review presented a memorandum from the Crete Township Assessor along with a grid analysis of three comparable sales purportedly presented by the appellant and two grid analyses of three comparable sales suggested by the assessor. The assessor contended that the appellant's appeal was based upon comparable sales. In addition, the assessor contended the subject dwelling was a two-story home containing 4,100 square feet of living area as shown in the property record card for parcel number 23-15-28-401-005-0000.¹ Neither the address nor the parcel number of the "subject" referred to by the assessor is the property on appeal in Docket No. 09-00757.001-R-1 before the Property Tax Appeal Board.

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 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). 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 met this burden.

The appellant submitted three equity comparables for the Board's consideration. The three comparables presented by the board of review were dissimilar to the subject in design, size, location and features. The Board finds the comparables submitted by the appellant were most similar to the subject in location, size, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$31.26 to \$36.47 per square foot of living area. The subject's improvement assessment of \$37.33 per square foot of living area is above the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is warranted.

¹ The Property Tax Appeal Board has no record of an appeal on this parcel number.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark 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: July 20, 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.