



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

APPELLANT: Abel Medina & Maria Garcia
DOCKET NO.: 09-00761.001-R-1
PARCEL NO.: 11-04-05-207-045-0000

The parties of record before the Property Tax Appeal Board are Abel Medina & Maria Garcia, the appellants, 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 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: \$18,611
IMPR: \$97,365
TOTAL: \$115,976**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame and masonry construction containing 2,466 square feet of living area. The dwelling is 3 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 600 square foot garage.¹ The property is located in Romeoville, Lockport Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties described as two-story frame and masonry dwellings that range in age from 3 to 4 years old. The comparable dwellings range in size from 2,268 to 2,466 square feet of living area. Features include unfinished basements, central air conditioning, a fireplace and a two-car attached garage. The comparables have improvement assessments ranging from \$69,926 to \$76,137 or from \$28.35 to \$31.83 per square foot of living area. The subject's improvement assessment is \$97,365 or \$39.48 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$82,281 or \$33.37 per square foot of living area.

¹ See the property record card for the subject presented by the board of review reporting a garage size of 600 square feet.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$115,976 was disclosed. The board of review presented a letter from the Lockport Township Assessor along with evidence.

As to the subject dwelling, the assessor reported that the appellants "lost" this property in a Sheriff's Sale in March 2010. The property had been purchased in March 2006 for \$350,000 and the 2009 assessment reflected a market value of approximate \$347,928. The assessor further reported that all area properties were "put in at 32% of their original sale and the Appellant paid approximately \$65,000-\$120,000 more then [*sic*] the comparables shown."

The assessor also corrected data presented by the appellant contending that comparable #3 had five feet less living area than reported. In addition, the four comparables have garages of either 420 or 462 square feet of building area as compared to the subject's 600 square foot garage.

In support of the subject's assessment, the assessor presented a grid analysis of four two-story frame and masonry dwellings that range in age from 5 to 7 years old in the subject's subdivision. The dwellings each contain 2,268 square feet of living area. Features include unfinished basements, central air conditioning and garages of either 550 or 660 square feet of building area. Three comparables have a fireplace. The properties have improvement assessments ranging from \$90,391 to \$104,572 or from \$39.85 to \$46.11 per square foot of living area. 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 not 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 not met this burden.

The parties submitted eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and/or age with the most notable differences occurring in dwelling size of the some of the homes

and in garage size. The comparables had improvement assessments that ranged from \$28.35 to \$46.11 per square foot of living area. The subject's improvement assessment of \$39.48 per square foot of living area is within 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 not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 appellant disclosed that 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

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.