



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

APPELLANT: James & Ellen Balsewich
DOCKET NO.: 09-00791.001-R-1
PARCEL NO.: 16-05-12-401-004-0000

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

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 1.8-acres or 78,408 square feet of land area is improved with a one-story dwelling of stone and wood siding construction that contains 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 property is located in Homer Glen, Homer Township, Will County.

The property in this appeal was the subject matter of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 08-01256.001-R-1. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal.

For this 2009 assessment appeal, the appellants submitted the same evidence as was submitted in their 2008 assessment appeal 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 appellants presented two-page grid analysis of six comparables, five of which are on the subject's street and located within one block of the subject. The comparable lots range in size from 1.19 to 1.95-acres or 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 appellants 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. As a consequence, the appellants contend that the useable area of the subject property is reduced to 1.46-acres of land area and should be so assessed rather than being assessed for 1.8 acres of land area.

In support of the improvement inequity argument, the six improved properties consist of one-story style brick or stone and siding exterior constructed 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 subject has an improvement assessment of \$98,901 or \$43.28 per square foot of living area. The record also reveals the subject sold on August 1, 2005 for \$620,000.

Based on the foregoing evidence, the appellants requested the subject's total assessment be reduced to \$113,636 consisting of a land assessment of \$33,684 or \$0.43 per square foot of land area and an improvement assessment of \$79,952 or \$34.99 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 \$139,321 was disclosed. The board of review presented a two-page letter from the Homer Township Assessor with evidence attached.

In support of the subject's land assessment, as shown in Exhibit B the township assessor outlined area properties with easements and reported that the assessor does not adjust for this. As Exhibit B, the assessor presented a chart with 25 suggested land comparables located in the subject's subdivision, including the appellants' six comparables. In the assessor's data, appellants' comparable #4 has a one-acre lot, not 1.4-acres as reported by the appellants. The 25 lots presented range in size from 0.42 to 4.49-acres or 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 through the township assessor submitted a grid analysis identified as Exhibit C of three suggested comparable properties which were also used as land comparables. In the letter, the township assessor 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 in Exhibit C are located on the same street as the subject property and consist of one-story brick, frame and brick or brick and siding dwellings that were built between 1958 and 1981. The homes 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. These 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.

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 appellants contend 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). 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 Property Tax Appeal Board finds that both parties submitted a total of 25 land comparables to support their respective positions. The Board gave less weight to the appellants' 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 smaller lot sizes when compared to the subject lot. 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. The Board finds the remaining 14 land comparables were most similar in size to the subject lot size. These 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 most similar comparables. Therefore, the Property Tax Appeal Board finds that the subject's land

assessment is equitable and a reduction is not warranted on this record.

Furthermore, the appellants' 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, ten of the board of review's land comparables, including five of the appellants' comparables, also have easements on their properties. Two of these comparables with easements are assessed at the same rate as the subject's lot (appellants' comparables #5 and #6).

As to the improvement inequity argument, the Property Tax Appeal Board finds the parties submitted a total of 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. 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 appellants 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 appellants have 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

Mario 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: January 31, 2013

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.