



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

APPELLANT: Yvonne Yellnick and Steve Pickett  
DOCKET NO.: 09-00832.001-R-1  
PARCEL NO.: 16-05-35-402-005-0000

The parties of record before the Property Tax Appeal Board are Yvonne Yellnick and Steve Pickett, 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:** \$ 31,151  
**IMPR.:** \$ 178,819  
**TOTAL:** \$ 209,970

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame and brick dwelling containing 3,557 square feet of living area that was built in 2001. Amenities include an unfinished basement, central air conditioning, two natural gas fireplaces and a 959 square foot attached garage. The subject property is located in Homer Township, Will County.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The subject's land assessment was not contested. In support of this argument, the appellants submitted photographs, property record cards, a plat map, a location map and an assessment analysis detailing six suggested comparables. Comparables 1 through 5 are located in close proximity to the subject, but in the contiguous neighboring subdivision of Crystal Lake Estates. Comparable 6 is located approximately 1.5 miles from the subject in Rolling Glen subdivision. The subject property is located in Hunt Club Woods subdivision.

The comparables consist of two-story brick, brick and stucco or brick and stone dwellings that are from 12 to 22 years old. The

comparables have full or partial basements. The appellants did not know if the basements contain finished area. Other features include central air conditioning, one or two fireplaces and attached garages that contain from 669 to 936 square feet. The dwellings range in size from 3,304 to 4,136 square feet of living area. The comparables have improvement assessments ranging from \$124,464 to \$165,731 or from \$36.37 to \$40.75 per square foot of living area including land. The appellants calculated the average improvement assessment of the comparables was approximately \$37.00 per square foot of living area. The subject property has an improvement assessment of \$178,819 or \$50.27 per square foot of living area.

The appellant, Steve Picket, testified he is an architect. He argued similar, but larger properties with more amenities located in neighboring Crystal Lake Estates are assessed for considerably less than the subject. The appellant argued property in Crystal Lake Estates share the same geographic market area, with comparables 4 and 5 almost adjacent to the subject. Picket also noted the subject does not have a patio or deck like most other properties. Based on this evidence, the appellants requested a reduction in the subject's assessment.

Under questioning, the appellant agreed properties in Hunt Club Woods are governed by different home owner's association covenants than properties in Crystal Lake Estate subdivision.

The board of review submitted its "Board of Review Notes on Appeal wherein the subject's final assessment of \$209,970 was disclosed.

In support of the subject's assessment, the board of review submitted a letter from the township assessor addressing the appeal; photographs, the subject's property record card and a plat map depicting the location of the subject property (Exhibit A); and an assessment analysis listing 59 suggested comparable properties from the subject's subdivision of Hunt Club Woods (Exhibit B); and an additional assessment analysis detailing six suggested comparables, an aerial photograph depicting the location of the subject and the six additional comparables, photographs and property record cards (Exhibit C). Deputy Township Assessor, Dale Butalla, was present at the hearing and provided testimony in connection with the evidence prepared on behalf of the board of review.

Exhibit B consists of 59 two-story dwellings located in Hunt Club Woods subdivision. The analysis did not disclose the dwellings' exterior construction type or age. The comparables have basements that range in size 1,332 to 3,569 square feet. Garages range in size from 660 to 1,596 square feet. Other features such as fireplaces, central air conditioning, decks, porches or patios were not disclosed. The dwellings range in size from 2,970 to 5,672 square feet of living area. They have improvement assessments ranging from \$158,135 to \$315,987 or from \$47.18 to \$59.07 per square foot of living area.

Exhibit C is comprised of six additional assessment comparables to further support the subject's improvement assessment. The comparables are located in close proximity within the subject's subdivision. The comparables consist of two-story brick, brick and frame, brick and stone, or brick and stucco dwellings that were built from 2000 to 2004. The comparables have full or partial basements. Basement finish, if any, was not disclosed. One comparable has a walkout basement. The comparables have zoned heating and cooling systems, one or two fireplaces, and attached garages ranging in size from 814 to 1,258 square feet. One comparable has a swimming pool. The dwellings range in size from 3,543 to 3,590 square feet of living area. The comparables have improvement assessments ranging from \$179,438 to \$200,182 or from \$50.43 to \$55.87 per square foot of living area.

Based on this evidence, the board of review argued the subject property is equitably assessed.

Under cross-examination, the deputy assessor testified that market sales show property values in Hunt Club Woods are higher than property in Crystal Lake Estates.

In rebuttal, the appellants argued by law a homeowner is allowed to use comparables of similar residences for a distance up to one mile from a subject property, but could not cite such a law. The appellants argued the board of review takes the position the subject's subdivision is an island that nothing can be compared. Although the appeal was based on uniformity of assessment, the appellants argued there have been no houses that sold or offered sales in the subject's subdivision, which is the reason why comparables from different subdivisions were used. The appellants argued three of their comparables are located in closer proximity to the subject than four of the six comparables submitted by the board of review. The appellants argued the subject lot is contiguous to three lots located in Crystal Lake Estates subdivision. The appellants claim a residence from Crystal Lake Estates could be transplanted to Hunt Club Woods and it would not be out of character in terms of size, building materials, appearance or amenities. The appellants argued there are superior homes in Crystal Lake Estates that are assessed for considerably less than the subject. The appellants claim all property in Hunt Club Woods are overvalued.

After hearing the testimony 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 no reduction in the subject's assessment is warranted.

The appellants argued unequal treatment in the assessment process. The Illinois Supreme Court has held that 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 overcome this burden of proof.

The parties submitted detailed descriptions and assessment information for 12 suggested comparables for the Board's consideration. The Property Tax Appeal Board gave less weight to comparables 2 and 6 submitted by the appellants. Comparable 2 is considerably larger when compared to the subject. Comparable 6 is located a considerable distance from the subject whereas the remaining comparables are located more proximate to the subject. The Board finds the remaining 10 comparables submitted both parties are similar to the subject in location, design, age, size, and features of varying degrees. The Board recognizes four of these comparables that were submitted by the appellant are located in neighboring Crystal Lake Estates subdivision. The appellant contends these properties are similar or superior in value to the subject while the board of review contends these properties are situated in an inferior market location. The Board finds neither party submitted any credible market evidence, such as a parried sales analysis, to support either proposition.

The remaining ten comparables have improvement assessments ranging from \$133,351 to \$200,182 or from \$39.26 to \$55.87 per square foot of living area. The subject property has an improvement assessment of \$178,819 or \$50.27 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering adjustments to the most similar comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation **does not require mathematical equality (Emphasis Added)**. The requirement is satisfied if the intent is evident to adjust the 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 parties 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 (Emphasis Added)**. Based on this analysis, the Board finds the appellants failed to demonstrate that the subject property was inequitably assessed by clear and convincing 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.

*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: June 22, 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.