



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

APPELLANT: Andrzej & Jozefa Krozel
DOCKET NO.: 09-00897.001-R-1
PARCEL NO.: 12-02-07-302-025-0000

The parties of record before the Property Tax Appeal Board are Andrzej & Jozefa Krozel, 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: \$15,400
IMPR.: \$66,300
TOTAL: \$81,700

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a split-level single family dwelling of brick and frame exterior construction that contains 1700 square feet of living area. The dwelling is described as being a "Randolph Model" and was built in 1993. Features of the home include central air conditioning, a deck, a 385 square foot attached garage, a partial finished lower level and a sub basement. The subject has 9,875 square feet of land area, which is located in a cul-de-sac. The subject property is located in Bollingbrook, DuPage Township, Will County.

Jozefa Krozel, appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument Krozel submitted a map, photographs, a property record card of subject property, descriptions and assessment information on nine comparables located approximately one block from the subject property. The comparables are improved with split-level single family dwellings of brick and frame construction built in 1992 or 1993. Features include central air conditioning and 385 square foot attached garages. One comparable has two fireplaces. Three comparables have

partial basements and six comparables do not have a basement. The dwellings have 1,700 square feet of living area. The comparables have improvement assessments ranging from \$61,900 to \$68,000 or from \$36.41 to \$40.00 per square foot of living area. The subject has an improvement assessment of \$66,300 or \$39.00 per square foot of living area.

The appellants submitted five land comparables that are reported to be adjacent cul-de-sac lots to the subject property. The land comparables contain from 9,131 to 12,921 per square foot of land area and have land assessments of \$15,200 or \$15,400 or from \$1.32 to \$1.66 per square foot of land area. The subject property has a land assessment of \$15,400 or \$1.56 per square foot of land area.

Krozel argued that comparables #1 and #2 had new additions, but they are still assessed less than the subject property.

Based on the evidence submitted, the appellants requested the subject's land and improvement assessments be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$81,700 was disclosed.

In support of the subject's assessment, the board of review submitted a "Response from the Board of Review" in regards to the appeal, property record cards for the subject property and three comparables submitted by the appellant, a map with location of subject property, a five year assessment print out for the subject and appellant's comparables #1 and #2 and field notes for appellant's comparable #1. Also submitted was "County Exhibit A" containing a data table for land assessments. County Graph A is a graph depicting land assessments. County Graph B is a graph depicting the appellants' land comparables. County Exhibit C is a grid analysis of 23 comparables with a basement and 11 comparables without a basement of "Randolph Model" dwellings containing land, building and total assessment information. Descriptive information was not included on the analysis. This information was prepared by the township assessor's office.

The board of review called as its witness DuPage Township Assessor, John Randall. Randall explained the evidence that the assessor's office submitted to the board of review. County Exhibit A shows 26 comparable land sizes ranging from 8,700 to 11,125 square feet of land area with land assessments ranging from \$1.37 to \$1.75 per square foot of land area. Randall testified that Exhibit C shows 34 "Randolph Model" comparables with 23 of the comparables having a basement, like the subject. The comparables range from \$38.82 to \$40.41 per square foot of living area. Randall testified that the additions for the appellants' comparables #1 and #2 have been assessed for the 2010 assessment year.

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

The Board ordered the board of review prepare a grid analysis of the three best comparables from Exhibit C. Supplemental Notes were submitted with various documents, but that documentation did not comply with the Board's order.

Under rebuttal, Krozel submitted a response to the board of review and township assessor's evidence. Krozel submitted the assessment history of the subject property from 2004 through 2008 and a map showing two of the appellant's comparables are adjoining the forest preserve. Also submitted were nine comparables that had been submitted at the time of the original filing except the sales information was highlighted and included in the response. The Board finds the sales evidence is improper rebuttal evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides that:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.

86 Ill.Admin.Code 1910.66(c). The Board finds that this evidence presented by the appellant is improper rebuttal evidence and gives it no weight in determining the subject's assessment.

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 the appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellant's argument was based upon unequal treatment in the assessment process or a lack of uniformity in the subject's improvement assessment. 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.

With respect to the subject's improvement assessment, the record contains nine suggested assessment comparables submitted by the appellants and an additional 25 assessment comparables submitted by the board of review for the Board's consideration. The Board gave no weight to the 25 comparables submitted by the board of review. The board of review's grid analysis consisted of parcel number, model type, basement foundation, land assessment, building assessment, total assessment and building assessment per

square foot. There were no property characteristics submitted such as design, age, exterior construction, dwelling size, central air conditioning, fireplace and garage. The Board finds the nine comparables submitted by the appellants were located in close proximity to the subject. The Board gave less weight to appellants' comparables #1 through #3, #5, #6 and #8 because they do not have basements, unlike the subject. The Board finds comparable #4, #7 and #9 submitted by both parties are more similar to the subject in size, design, age and most features. These comparables have improvement assessments of \$68,000 and \$66,100 or \$40.00 and \$38.88 per square feet living area. The subject property has an improvement assessment of \$66,300 or \$39.00 per square foot of living area, which falls within the range established by most similar comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported and no reduction is warranted.

The appellant also argued that the subject's land was not uniformly assessed. The record contains 31 suggested assessment comparables for the Board's consideration. The Board finds the 31 comparables submitted by both parties' are similar to the subject in location and size. These comparables have lots that range in size from 8,700 to 12,921 square feet of land area with land assessments from \$14,600 to \$15,400 or from \$1.18 to \$1.75 per square foot of land area. The subject property has a land assessment of \$15,400 or \$1.56 per square foot of land area, which falls within the range established by the best comparables in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's land assessment is supported and no reduction is 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 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.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined 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.

Ronald R. Cuit

Chairman

Frank J. [unclear]

Member

Member

Mark [unclear]

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: March 22, 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.