FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: James & Gail Kopec
DOCKET NO.: 09-00902.001-R-1
PARCEL NO.: 14-12-17-205-004-0000

The parties of record before the Property Tax Appeal Board are James & Gail Kopec, 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:	$30,550
IMPR.:	$78,900
TOTAL:	$109,450

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of approximately 18,731 square foot of land area improved with a part two-story and part one-story frame and masonry dwelling containing 2,791 square feet of living area. The home was built in 2002 and features central air conditioning, a fireplace and a 762 square foot three-car garage. The subject is located in Manhattan Township, Will County.

The appellant, James Kopec, appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity regarding the subject's land and improvement assessments as the bases of the appeal. In support of these arguments, the appellants submitted a partial appraisal, several briefs, five grids detailing limited sales and assessment information on 21 properties from the Ridgefield Estates neighborhood, along with photographs, property record cards and real estate transfer declarations of nine suggested comparable properties within Ridgefield Estates. The appellants also included a page from Publication 123, The Illinois Real Property Appraisal Manual (IRPAM) - Instructions for Residential and Condominium Schedules.

The appellants' partial appraisal was prepared by Christopher Dow, a state licensed appraiser. The appraisal report conveys an estimated market value purportedly for the subject property of $305,000 as of December 31, 2008, using the cost and the sales comparison approaches to value.

However, the cost approach was not included in the appraisal. The appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value comclussion.

Under the sales comparison approach to value, the appraiser utilized three comparable sales located from .15 to .33 of a mile from the subject property. The comparables have lot sizes ranging from 11,050 to 16,200 square feet of land area. The comparables consist of two-story frame and brick dwellings that contain from 2,318 to 2,650 square feet of living area. The dwellings are from 5 to 9 years old. The comparables have full or partial unfinished basements, central air conditioning and two or three-car garages. The comparables sold from October 2006 to January 2008 for prices ranging from $295,000 to $330,000 or from $111.32 to $129.42 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in site, view, gross living area, basement and finished, garage/carport, porch/patio/deck and items to complete. The adjustments resulted in adjusted sale prices ranging from $296,960 to $333,907, land included. Based on these adjusted comparable sales, the appraiser concluded the subject had a fair market value under the sales comparison approach of $305,000 as of December 31, 2008.

The appellants' grid of suggested comparables consists of nine properties located within Ridgefield Estates. The comparables have lot sizes ranging from 0.25 to 0.37 acres of land area or from 10,890 to 16,117 square feet of land area. The comparables consist of part two-story and part one-story or two-story frame and masonry dwellings containing from 2,318 to 3,312 square feet of living area. The comparables have basements, two of which have finished area. Other features include central air conditioning and one or two-car garages that range in size from 400 to 639 square feet of building area. Six comparables have a fireplace and one has two fireplaces. The comparables have land assessments ranging from $27,500 to $30,550 or from $1.85 to $2.53 per square feet of land area and improvement assessments ranging from $67,900 to $91,250 or from $23.87 to $32.61 per square feet of living area.

Eight of the nine comparables sold from April 2005 to July 2009 for prices ranging from $284,900 to $369,900 or from $95.11 to $129.42 per square foot of living area including land. Comparable #9 was reported to be a vacant land sale for $40,000 or $3.40 per square foot of land area.

The subject has a land assessment of $30,550 or $1.63 per square feet of land area and an improvement assessment of $76,700 or $27.48 per square feet of living area. The subject's land assessment value reflects a market value of approximately $92,101 or $214,188 per acre of land area.

The appellants also provided a page from Publication 123, (IRPAM) - Instructions for Residential and Condominium Schedules. The appellants claim that this data confirms that their back porch is overvalued.

Mr. Kopec stated at the hearing that his wife did all the paperwork submitted to the Board and the real issues they are having are with the assessment placed on the subject's porch and the subject's land assessment.

Based on this evidence, the appellants requested the subject's total assessment be reduced to $101,666.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $109,450 was disclosed. The subject's assessment reflects an estimated market value of $329,967 using Will County's 2009 three-year median level of assessments of 33.17%.

In support of the subject's assessment, the board of review submitted three of the comparables offered by the appellants. The comparables are located less than 1 mile from the subject within Ridgefield Estates and have lot sizes ranging from .32 to .35 acres of land area or from 13,939 to 15,246 square feet of land area. The comparables consist of part two-story and part one-story or two-story frame or frame and masonry dwellings containing from 2,606 to 3,025 square feet of living area. Two comparables have central air conditioning and two comparables have a fireplace. The comparables have attached garages that range in size from 446 to 810 square feet of building area. The comparables have land assessments ranging from $29,000 to $29,800 or from $1.92 to $2.08 per square foot of land area and improvement assessments ranging from $83,050 to $94,250 or from $31.16 to $31.87 per square feet of living area.

The comparables sold from October 2006 to June 2009 for prices ranging from $330,000 to $369,900 or from $118.10 to $126.63 per square feet of living area including land.

During the hearing, the board of review's representative, John Trowbridge, objected to the use of the appellants' appraisal because the appraiser was not present to answer questions and the appraisal was not complete. Mr. Trowbridge further stated that the Manhattan Township Assessor is not obligated to use the (IRPAM) data to establish the subject's improvement assessment.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds that no reduction in the subject's assessment is warranted.

The appellants' argument in part was 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 met this burden.

The Board finds the parties submitted nine equity land comparables for consideration. The comparables submitted by the parties ranged in size from 0.25 to 0.37 of an acre or from 10,890 to 16,117 square feet of land area. They had land assessments ranging from $27,500 to $30,550 or from $1.85 to $2.53 per square foot of land area. The subject's land assessment of $30,550 or $1.63 per square foot falls below this range on a square foot basis. Therefore, the Property Tax Appeal Board finds the subject's land assessment is equitable and no reduction is warranted based on the evidence and testimony in this record.

As to the improvement inequity argument, the Board finds the nine comparables submitted by the parties were similar to the subject in location, age, size, design and amenities. They had improvement assessments ranging from $67,900 to $91,250 or from $23.87 to $32.61 per square foot of living area. The subject's improvement assessment of $76,700 or $27.48 per square foot falls within the range of the comparables. Therefore, the Property Tax Appeal Board finds the subject's improvement assessment is equitable and no reduction is warranted based on the evidence and testimony in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the 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.

The appellants also argued the subject property was overvalued. When market value is the basis of the appeal, the value must be

proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellants did not meet this burden of proof.

The appellants submitted a partial appraisal report estimating the subject property had a fair market value of $305,000 as of December 31, 2008. The appellants' evidence also included a grid of nine sales, a grid of 24 land sales from Ridgefield Estates and a page from Publication 123, The Illinois Real Property Appraisal Manual (IRPAM) - Instructions for Residential and Condominium Schedules. The board of review offered three comparable sales for consideration, one of which was the appellants' comparable #1.

The board of review's representative, John Trowbridge, objected to the use of the appellants' appraisal because the appraiser was not present to answer questions and the appraisal was not complete. The Property Tax Appeal Board hereby sustains the objection by the board of review.

In the absence of the appraiser for the hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser. The Board finds the appraisal report is tantamount to hearsay. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. In Novicki v. Department of Finance, 373 Ill. 342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined.

The appellants' grid of 24 sales within Ridgefield Estates included sales from 1997 to 2007. The sales from 1997 to 2006 are considered dated and not reliable indicators of the subject's fair market value as they occurred greater than 2 years from the subject's January 1, 2009 assessment date. The list included the

subject as well as comparables #4 and #9, which were included in the appellants' sales grid of nine properties. There are two land sales from 2007, one of which is comparable #9 from the appellants' grid of nine comparable sales. This sale was offered as a vacant land sale for 2007; however, the appellants' grid denotes a 7 year old dwelling residing on the parcel which was built in 2003. This data contradicts itself and is therefore unreliable. The remaining land sale was a 0.28 acre parcel which sold for a price of $120,000 in 2007.

The Board finds that one land sale is not sufficient evidence to challenge the subject's land market value although it lends support to the subject's land assessment. Therefore, no reduction in the subject's land assessment is warranted based on this evidence.

In regards to the subject's improvement, the Board finds both parties submitted a total of nine sales for the Board's consideration. The Board gave less weight to the appellants' comparables #3 and #7 due to their sale date occurring greater than 2 years prior to the subject's January 1, 2009 assessment date. The Board also gave less weight to the appellants' sale #9 due to the contradiction in data which was previously discussed. The Board finds the remaining six sales offered by both parties were most similar to the subject in location, design, age, size and features. These sales occurred from March 2007 to July 2009 for prices ranging from $284,900 to $369,900 or from $95.11 to $129.42 per square feet of living area including land. The subject's assessment reflects an estimated market value of $323,334 or $115.85 per square foot of living area including land. The subject's assessment is within the market value range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is justified and no reduction in the subject's assessment is warranted.

Finally, the appellants argued that the subject property's back porch is overvalued. The appellants submitted a page from Publication 123, The Illinois Real Property Appraisal Manual (IRPAM) - Instructions for Residential and Condominium Schedules. They assert that the Township Assessor must use the value from the cost schedule in valuing their porch. They offer no market evidence to support the overvaluation of the back porch

The Property Tax Appeal Board finds Showplace Theatre v. Property Tax Appeal Board, 145 Ill. App. 3d 774 (2nd Dist. 1986), provides some guidance in appeals of this nature. The Appellate Court found assessments are based on real property consisting of both land and improvements. An appeal to the Property Tax Appeal Board includes both the land and improvements and together they constitute a single assessment. The appellants in this appeal put at issue the valuation of a small portion of the property. The Board finds the cost schedule submitted by the appellants does not demonstrate the subject's estimated market value as

reflected by its total assessment, both land and improvements together, is incorrect.

In summary, the appellants failed to establish lack of uniformity and overvaluation and therefore no reduction in the subject's land or improvement assessments 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.

Chairman

Member

Member

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: September 21, 2012

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.