



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

APPELLANT: Joseph A. Filisko
DOCKET NO.: 10-00479.001-R-1
PARCEL NO.: 11-04-31-203-002-0000

The parties of record before the Property Tax Appeal Board are Joseph A. Filisko, the appellant, 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: \$15,557
IMPR.: \$38,933
TOTAL: \$54,490

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a split-level dwelling of frame construction containing 1,552 square feet of above-grade living area. The dwelling was constructed in 1970. Features of the home include a finished lower level, central air conditioning and a 540 square foot garage. The property is located in Crest Hill, Lockport Township, Will County.

The initial issue raised in the appeal concerns the dwelling size of the subject. The appellant reported a dwelling size of 992 square feet with a contention that "lower level is unfinished (not finished) and should not be considered living area - all comps are finished." For additional support the appellant cited to page 17 of Publication 123 prepared by the Illinois Department of Revenue citing to a line, "Use the average of the square foot areas of the upper and lower levels as the SFGA in pricing this portion." The board of review through the township assessor submitted a copy of the property record card for the subject with a schematic drawing and a memorandum indicating that "all split levels are calculated the same and both levels are added to the total square footage." The board of review through the assessor indicated the dwelling contains 1,552 square feet of living area. The Property Tax Appeal Board finds the best evidence of the subject's dwelling size was presented by the board of review.

The appellant's appeal is based on assessment equity. The appellant submitted information on three comparable properties described as split-level dwellings of frame construction that ranged in size from 1,488 to 1,580 square feet of living area. The dwellings were constructed from 1963 to 1971. Each comparable is in the subject's subdivision or within two blocks of the subject property. Features of the comparables include a lower levels and garages of 336 or 500 square feet of building area. No other amenity details regarding the comparables were reported by the appellant. The comparables have improvement assessments ranging from \$39,445 to \$53,533 or from \$26.51 to \$35.88 per square foot of living area. The subject's improvement assessment is \$38,933 or \$25.09 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$24,800 or \$15.98 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$54,490 was disclosed. The board of review presented a memorandum from the Lockport Township Assessor along with descriptions and assessment information on seven comparable properties located "within a couple of blocks of the Subject." The board of review's comparables #1, #2 and #4 were the same properties presented by the appellant as his comparables #1, #2 and #3, respectively. The properties presented by the board of review are each improved with a split-level dwelling of frame construction that ranges in size from 1,488 to 1,692 square feet of living area. The dwellings were constructed from 1963 to 1971. Three are in the subject's subdivision and four are a "few blocks" from the subject in Hillcrest. Four of the comparables include lower levels. Each comparables has a garage ranging in size from 288 to 500 square feet of building area. These properties have improvement assessments ranging from \$39,445 to \$53,533 or from \$25.66 to \$35.88 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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 Board finds the comparables submitted by both parties are similar to the subject in location, size, style, exterior construction, features and age. These comparables had improvement assessments that ranged from \$25.66 to \$35.88 per square foot of living area. The subject's improvement assessment of \$25.09 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

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

[Signature]

Member

Member

[Signature]

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: May 24, 2013

[Signature]

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.