



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

APPELLANT: Dennis Wideman  
DOCKET NO.: 10-00608.001-R-1  
PARCEL NO.: 23-15-17-216-002-0000

The parties of record before the Property Tax Appeal Board are Dennis Wideman, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$12,068  
**IMPR.:** \$46,750  
**TOTAL:** \$58,818

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a split-level single family dwelling with 1,901 square feet of living area. The dwelling was constructed in 1995 and is approximately 15 years old. The home has a brick and vinyl exterior construction, central air conditioning, one fireplace and a 438 square foot, two-car, attached garage. The property has an 11,100 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant provided an assessment equity analysis using four comparable properties improved with split-level dwellings that ranged in size from 1,760 to 2,142 square feet of living area. The comparable dwellings had brick and vinyl exterior construction and ranged in age from 8 to 20 years old. The appellant indicated these properties were located from 1 to 3 blocks from the subject property. Each comparable had central air conditioning and a two-car attached garage that ranged in size from 450 to 511 square feet. Two comparables had one fireplace and one comparable had a partial basement. These properties had improvement assessments ranging from \$40,708 to \$46,531 or from \$19.50 to \$25.53 per square foot of living area. Based on this

evidence the appellant requested the subject's assessment be reduced to \$46,000 or \$24.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$64,948, with an improvement assessment of \$52,880 or \$27.82 per square foot of living area, was disclosed. In support of its contention of the correct assessment the board of review submitted a letter from the Crete Township Assessor, a grid analysis of the appellant's comparables prepared by the assessor, a grid analysis of five comparables identified by the township assessor and property record cards for three comparables. The assessor's grid analysis of the appellant's comparables included appellant's comparables #1, #2 and #3. The analysis also had an additional comparable not used by the appellant that was improved with a split level dwelling with 1,750 square feet of living area. The dwelling was of brick and frame construction and was built in 1990. This property's property record card indicated that features of the home included central air conditioning, one fireplace and a two-car attached garage. This property had an improvement assessment of \$46,883 or \$26.79 per square foot of living area.

The five comparables selected by the township assessor were split-level style dwellings that ranged in size from 1,760 to 1,951 square feet of living area. The dwellings were constructed from 1991 to 1994. The assessor only provided additional information about comparable #2 explaining it had a garage. No other description about the features of the purported comparables was provided. These properties had improvement assessments ranging from \$51,156 to \$54,326 or from \$27.66 to \$29.07 per square foot of living area. Based on this record, the board of review requested confirmation of the 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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends assessment inequity with respect to the 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is warranted.

The record contains assessment information on ten comparables. The Board finds the five comparables selected by the assessor had no descriptive data with respect to the features each home had. Other than style, age and size, there was no evidence in the record with respect to whether or not these homes had central air

conditioning, fireplaces, basements and garages. This type of information is needed by this Board in order to make an informed decision with respect to whether or not a property is being assessed in a uniform manner. The board of review failed to provide this information; therefore, its evidence received less weight.

The appellant provided more detailed information about his comparables and the assessor submitted a copy of the property record card for a property located at 654 Naoma, Crete, further identified by parcel number 15-17-212-005-0000. These five comparables were similar to the subject in location, style, age, size and features with the exception that appellant's comparable #4 also had a partial basement. These comparables had improvement assessments ranging from \$19.50 to \$26.79 per square foot of living area. The subject's improvement assessment of \$27.82 per square foot of living area is above this range. Based on this evidence the Board finds a reduction in the subject's improvement assessment is justified.

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: December 21, 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.