



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

APPELLANT: Ratha Thach  
DOCKET NO.: 10-00696.001-R-1  
PARCEL NO.: 07-01-31-202-003-0000

The parties of record before the Property Tax Appeal Board are Ratha Thach, 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:       \$30,149  
IMPR:       \$89,541  
TOTAL:      \$119,690**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of frame with brick veneer exterior construction containing 2,716 square feet of living area.<sup>1</sup> The dwelling is 5 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property is located in Plainfield, Wheatland Township, Will County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable properties reportedly located in the subject's subdivision of "Shenandoah #2." The comparables are described as "similar" "brick front" dwellings that are 4 or 5 years old. The comparable dwellings range in size from 2,392 to 2,940 square feet of living area. The appellant did not include any data concerning foundations or fireplaces for the comparables. Each home has central air conditioning and a three-car garage. The comparables have improvement assessments ranging from \$72,083 to \$85,757 or from \$28.66 to \$30.14 per square foot of living area. The subject's improvement assessment is \$31.86 per square foot of living area based upon a dwelling size of 2,716 square feet. Based on this evidence, the appellant requested a reduction in

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<sup>1</sup> The appellant reported a dwelling size of 2,900 square feet, but provided no data to support this contention.

the subject's improvement assessment to \$78,500 or \$28.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$119,690 was disclosed. The board of review presented a letter with evidence prepared by Kelli Lord, Wheatland Township Assessor. The assessor contends that the appellant's comparables are located in "a different subdivision." To support this contention, Lord purported to set forth the appellant's four comparables and noted that three were in "neighborhood code" S21 whereas the subject was in neighborhood code S20. Examination of the appellant's purported comparables, however, reveals that appellant's comparable #4 was not properly reported by Lord in her data.<sup>2</sup>

In support of the subject's assessment, the assessor presented a three-page spreadsheet with descriptions and assessment information on nine comparable properties located in neighborhood code identified as S20. The comparables consist of two-story frame or frame and masonry dwellings that range in age from 4 to 6 years old. The dwellings range in size from 2,646 to 3,747 square feet of living area. Features include basements, five of which include finished area. Each home has central air conditioning, a fireplace and a three-car garage. These properties have improvement assessments ranging from \$91,969 to \$111,472 or from \$29.74 to \$36.03 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 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 appellant has not met this burden.

The parties submitted a total of thirteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #1, #2 and #3 and board of review comparables #1, #2, #3, #4 and #8 due to differences in dwelling size and/or basement

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<sup>2</sup> Close examination of the appellant's submission reveals an address for comparable #4 that differs from that reported by Lord. Both parties presented the same parcel number for this property, but not the same descriptive information.

finish when compared to the subject dwelling. The Board finds the remaining five comparables submitted by both parties were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$29.30 to \$33.67 per square foot of living area. The subject's improvement assessment of \$32.96 per square foot of living area is within the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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 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.

*Ronald 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: April 19, 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.