



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

APPELLANT: Steven L. & Julissa Dailey
DOCKET NO.: 10-00707.001-R-1
PARCEL NO.: 05-06-20-204-035-0000

The parties of record before the Property Tax Appeal Board are Steven L. & Julissa Dailey, 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: \$22,147
IMPR.: \$77,224
TOTAL: \$99,371

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part one-story and part two-story single-family dwelling of frame and masonry exterior construction. The dwelling was constructed in 2002. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage containing 744 square feet of building area. The property has an 11,398 square foot site and is located in Shorewood, Troy Township, Will County.

The initial issue raised in this appeal is the dwelling size of the subject property. The appellants contend the dwelling size of 2,884 square feet of living area as reported by the assessing officials is in error. In support of a change in the dwelling size, the appellants presented portions of an appraisal of the subject property prepared in September 2002 which reported a dwelling size of 2,226 square feet of living area. The appellants assert that no modifications of the dwelling have been made since the date of purchase. While there is a footprint drawing of the dwelling as page 9 of the appraisal report, this drawing has no measurements and/or calculations reflecting the size of the subject dwelling. Additionally, in a brief, the appellants report they have measured "each room of my house according to my Township Assessor's instructions and came up with

2,112.2 square feet." The appellants argue that the appraiser's size determination of 2,226 square feet is correct.

In a memorandum from Patricia Gabrielson, Troy Township Assessor, the assessing officials provided a copy of the original field report as well as the property record card with the computations and measurements. She acknowledged that in 2010 the assessing officials adjusted the subject's dwelling size upon determining "an open area of 19 x 18" should be taken out of the two story section. Thus, the subject's dwelling size for 2010 was found to be 2,542 square feet of living area.

In rebuttal, the appellants submitted sketches of the first floor and second floor of the subject dwelling. In these hand-drawn documents, the appellants report a first floor area of 1,181.78 square feet and a second floor living area of 1,002.43 square feet. Based on this data, the appellants continue to assert that the assessing officials have an inaccurate dwelling size for the subject home.

The Property Tax Appeal Board finds that the standard methodology to determine living area square footage is to obtain exterior measurements of a dwelling. The appellants have not reported that their measurements were made using exterior measurements and the drawings appear to depict interior measurements, including for instance, three foot wide hallways. The appellants' appraiser did not provide a detailed schematic to support the dwelling size conclusion of 2,226 square feet.

The assessing officials report a corrected dwelling size of 2,542 for the subject having removed an open or Cathedral ceiling area from the original calculations. Considering the evidence submitted by both parties, the Property Tax Appeal Board finds the best evidence of the subject's dwelling size was presented by the board of review and as such, the Board finds that the subject dwelling contains 2,542 square feet of living area.

The appellants' appeal is based on assessment equity and includes a spreadsheet analysis of "taxes paid."¹ In support of the inequity argument, the appellants submitted information on four comparable properties in the Section V grid analysis. The comparables are described as two-story dwellings of frame and masonry construction that range in size from 1,947 to 2,693 square feet of living area. The dwellings were each 8 years old. The comparables are located from .01 to .07 of a mile from the subject property, although each is located on the same street as the subject. Features of the comparables include unfinished basements, central air conditioning and a garage ranging in size from 506 to 704 square feet of building area. Two of the

¹ The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)). Therefore, the Board will not further consider the history of taxes paid which was presented by the appellants.

comparables have a fireplace. These four comparables have improvement assessments ranging from \$62,451 to \$74,286 or from \$27.18 to \$32.08 per square foot of living area.² The subject's improvement assessment is \$77,224 or \$30.38 per square foot of living area based upon a dwelling size as determined above of 2,542 square feet.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$54,552 or \$21.46 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was of \$99,371 disclosed.

As to the appellants' equity comparables, the board of review submitted a copy of the appellants' grid analysis with minor corrections to the design (part one-story and part two-story rather than just two-story), age (± 1 year) and basement size (partial basement and slab rather than full basement) of the comparables. No changes were suggested to the improvement assessments that were reported by the appellants.

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties where board of review comparable #2 was the same property as appellants' comparable #3. The board of review noted that the subject has a larger garage than any of the comparables and additional brick veneer than two of the comparables. These three comparables are improved with part one-story and part two-story dwellings of frame and masonry construction that range in size from 2,554 to 2,693 square feet of living area. The dwellings were constructed in 2001 or 2002. Each is located in the same subdivision as the subject property. Features of the comparables include a full basement, central air conditioning and a garage ranging in size from 672 to 691 square feet of building area. Two of the comparables have a fireplace. These properties have improvement assessments ranging from \$74,286 to \$78,339 or from \$27.58 to \$30.36 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants note that with the reduced dwelling size, the board of review is now reporting a higher improvement assessment per-square-foot than existed with the larger dwelling size.³ The appellants contend further that each of the board of review's suggested comparables "have more brick than my home." To support this assertion, the appellants submitted photographs of the properties.

² The calculations provided by the appellants in Section V reflected the total assessments of the properties divided by the living area square footage.

³ Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

Next the appellants acknowledge that they paid more for the subject property in 2002 than most of their neighbors because the subject has additional amenities of hard wood floors, solid oak interior doors, custom kitchen and upgraded carpet to name a few that is not present in the nearby properties. While the subject does not have a finished basement, the appellants contend that many of their neighbors have made upgrades to their homes over the past 10 years which "is not reflected in their property [record] cards or their assessed values." In closing, the appellants argue that the additional amenities "should become negligible" after 10 years when comparing to nearby properties.

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 appellants contend 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 appellants have not met this burden.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were similar to the subject in location, size, style, exterior construction, features and age. The comparables had improvement assessments that ranged from \$62,451 to \$78,339 or from \$27.18 to \$32.08 per square foot of living area. The subject's improvement assessment of \$77,224 or \$30.38 per square foot of living area based upon a dwelling size of 2,542 square feet falls within the range established by all of the comparables in this record. Even accepting the appellants' argument that the board of review's comparables feature more brick veneer than the subject, the comparables presented by the appellants range from \$27.18 to \$32.08 per square foot of living area and the subject's improvement assessment falls within the range of the comparables presented by the appellants.

Based on this record the Board finds the appellants 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 appellants 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 appellants have 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

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: August 23, 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.