



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

APPELLANT: Thomas A. & Bonnie Mitchell  
DOCKET NO.: 10-00708.001-R-2  
PARCEL NO.: 19-09-31-110-007-0000

The parties of record before the Property Tax Appeal Board are Thomas A. & Bonnie Mitchell, the appellants, by attorney John P. Cooney of Cooney & Corso, LLC, in Lisle; 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:** \$49,442  
**IMPR:** \$216,478  
**TOTAL:** \$265,920

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry exterior construction containing 4,000 square feet of living area.<sup>1</sup> The dwelling was built in 2008 and features a full unfinished basement. Other features include central air conditioning, one fireplace, an attached 816 square foot three-car garage and an elevator. The home is situated on approximately 18,296 square feet of land area. The subject is located in Frankfort Township, Will County, Illinois.

The appellant, Thomas Mitchell, appeared before the Property Tax Appeal Board claiming both land and improvement inequity and overvaluation as the bases of the appeal.

In support of the land inequity argument, the appellants submitted a grid analysis of seven comparable properties located from "next door" to .20 of a mile from the subject. The

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<sup>1</sup> At the hearing, the parties stipulated to a dwelling size for the subject of 4,000 square feet of living area.

comparables have lots ranging in size from 16,182 to 23,670 square feet and have land assessments ranging from \$39,641 to \$49,738 or from \$1.98 to \$2.50 per square foot of land area. The subject's land assessment is \$49,442 or \$2.70 per square foot of land area.

In support of the improvement inequity argument, the appellants submitted a grid analysis of 14 comparables located from "next door" to .20 of a mile from the subject. The comparables are described as one and one-half story, part one-story and part two-story or two-story dwellings of masonry construction containing from 3,666 to 5,189 square feet of living area. The comparables were built from 2003 to 2009. The comparables feature basements, one of which is finished and the remaining 13 were listed as "unknown" as to their finish. Other features include central air conditioning, one fireplace and garages ranging in size from 640 to 1,055 square feet of building area. The comparables have improvement assessments ranging from \$98,696 to \$218,094 or from \$23.61 to \$54.72 per square foot of living area. The subject's improvement assessment is \$268,658 or \$73.14 per square foot of living area.

In support of the overvaluation argument, the appellants submitted information on eight comparable sales that were also included as equity comparables. These properties were identified as comparables #1, #2, #3, #4, #5, #6, #12 and #13. The sales occurred from January 2009 to December 2010 for prices ranging from \$467,000 to \$720,000 or from \$114.21 to \$196.39 per square foot of living area, including land.

The appellants also disclosed that the subject's lot was purchased in 2005 for \$225,000.

Based on this evidence, the appellants requested the subject's land assessment be reduced to \$38,421 or \$2.10 per square foot of land area and the subject's improvement assessment be reduced to \$123,155 or \$30.79 per square foot of living area.

During cross-examination, Thomas Mitchell disclosed that comparables #7 and #12 were the only land comparables located next to a retention pond similar to the subject. Mitchell also testified that none of his comparables have an elevator, but comparable #2 has a swimming pool. The appellant also acknowledged that he used two measurements for the square footage of comparable #7, one of which included basement square footage in determining the total square foot of living area and comparable #1 was mislabeled as a one and one-half story dwelling, when it is actually a two/two-plus story.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$318,100 was disclosed. The subject's assessment reflects an estimated market value of \$956,980 or \$239.25 per square foot of living area including land, using Will County's 2010 three-year average median level of assessments of 33.24%.

During the board of review's presentation of their case-in-chief, the board of review's representative made a motion asking for time to review the appellant's evidence, rebut it and send back a response. The representative stated that the board of review's evidence was from the previous board of review hearing and the assessor responded to that information not the appellant's submission to the Property Tax Appeal Board. The Property Tax Appeal Board finds the board of review's submission of evidence to the Board included a seven-page statement from the Frankfort Township Assessor. The assessor refers to the inequity and overvaluation complaints brought by the appellants. Therefore, the Property Tax Appeal Board hereby denies the motion by the board of review to re-analyze the appellant's evidence and be granted additional time for rebuttal and submission of evidence.

In support of the subject's assessment, the board of review submitted a seven page written statement containing criticisms of the appellants' comparables. The board of review submitted evidence from the appellant's board of review hearing including an equity grid, a sales grid, graphs, real estate transfer declarations, property record cards, Multiple Listing Service sheets and arial photographs.

The equity grid was comprised of nine comparables. The comparables' locations were not disclosed. Three of the comparables were also submitted by the appellants for their improvement equity argument. The comparable lots ranged in size from 15,939 to 18,400 square feet of land area. The comparable dwellings ranged in size from 2,903 to 4,850 square feet of living area. No features were included on the grid. The comparables have land assessments ranging from \$37,472 to \$48,637 or from \$2.64 to \$2.70 per square foot of land area. The comparables have improvement assessments ranging from \$139,943 to \$294,404 or from \$38.00 to \$64.00 per square foot of living area.

The sales grid was comprised of six sales, five of which were land sales. Two of the comparables are located in the same neighborhood code as the subject. The sales had lots ranging in size from 15,000 to 24,000 square feet of land area. The sales occurred from May 2008 to August 2010 for prices ranging from \$60,000 to \$265,000. Comparable #5 was improved with a 4,722 square foot brick dwelling and sold for \$675,000 on March 12, 2010.

The Frankfort Township Assessor, Joseph Kral, testified that based on the subject lot's \$225,000 sale price, which is typically 25% of a property's overall value, his opinion is the subject would have a general indicated market value of \$900,000.

Under cross-examination, Kral acknowledged using Marshall Swift cost tables to establish a value for the subject's elevator.

Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing the record, 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 a reduction in the subject property's assessment is warranted.

The appellants argued in part 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 (3<sup>rd</sup> Dist.2002). The Board finds the appellants have met this burden of proof.

The Board gives no weight to the subject lot's 2005 sale price of \$225,000 due to it not being advertized on the market, which was marked as such on the property's Real Estate Transfer Declaration. In addition, the Board finds the subject's 2005 sale to be dated and lacks probative value of the subject's fair market value as of the subject's January 1, 2010 assessment date.

The appellant submitted eight sales for the Boards consideration. The board of review supplied a grid of six sales, which included five land sales and only one improved sale. The improved sale, comparable #5, is the same property as the appellant's comparable #2. The Board gave less weight to the appellant's comparables #1, #2 and #3 due to their considerably larger sizes when compared to the subject. The Board finds the remaining five sales were most similar to the subject in location, exterior construction, size, age and features. These sales occurred from January 2009 to December 2010 for prices ranging from \$467,000 to \$720,000 or from \$114.21 to \$196.39 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$956,980 or \$239.25 per square foot of living area, including land, which is above the range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's elevator, the Board finds the subject's assessment is excessive and a reduction based on overvaluation is warranted. The Board further finds the subject's fair market value as of January 1, 2010 was \$800,000. Since fair market value has been established, the three-year median level of assessment for Will County of 33.24% shall apply.

The appellants also argued 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 evidence, the Board finds the appellants have not met this burden and a further reduction in the subject's assessment on this basis is not justified.

The Board finds both parties submitted a total of fifteen land comparables for the Board's consideration. The comparable lots ranged in size from 15,952 to 23,670 square feet of land area. The comparables have land assessments ranging from \$37,472 to \$49,738 or from \$1.90 to \$2.70 per square foot of land area. The subject's land assessment is \$268,658 or \$2.70 per square foot of land area, which is within the range of the comparables in this record on a square foot basis. Therefore, the Board finds the subject's land assessment is not excessive and no reduction is warranted based on assessment inequity.

The Board finds both parties submitted a total of fourteen improvement comparables. The Board gave less weight to the appellant's comparables #1, #2, #3 and #8 due to their considerably larger size when compared to the subject. The Board finds the remaining eleven comparables offered by the appellant are most similar to the subject in location, size, exterior construction and features. These comparables have improvement assessments ranging from \$98,696 to \$218,094 or from \$23.61 to \$54.72 per square foot of living area. The subject has an improvement assessment, after considering the adjustment based on the market value finding herein, of \$216,478 or \$54.12 per square foot of living area using 4,000 square feet of living area, which falls within the range established by the most similar comparables in the record. Therefore, the Board finds no further reduction based on assessment inequity 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.