



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

APPELLANT: Marjorie Zerth  
DOCKET NO.: 10-00758.001-R-1  
PARCEL NO.: 11-04-26-132-005-0000

The parties of record before the Property Tax Appeal Board are Marjorie Zerth, 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:** \$15,833  
**IMPR.:** \$44,880  
**TOTAL:** \$60,713

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 1.5-story dwelling of frame construction containing 1,645 square feet of living area. The dwelling was constructed in 1903. Features of the home include an unfinished basement and a detached garage of 360 square feet. Additional features include a deck and porch. The property has a 9,600 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant's appeal is based primarily upon assessment equity with regard to both the land and improvement assessments.<sup>1</sup> The appellant submitted information on four comparable properties described as two-story dwellings of frame or frame and masonry construction that ranged in size from 1,628 to 2,041 square feet of living area. The dwellings were constructed from about 1900 to 1923. Comparables #1 and #2 have the same neighborhood code as the subject property with comparables #3 and #4 about one block away from the subject. Three of the comparables have a basement and three have central air conditioning. Each property has a garage ranging in size from 308 to 704 square feet of

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<sup>1</sup> While the appellant in Section 2d also asserted the appeal was based upon comparable sales, only one recent sale was reported for comparable #3 having occurred in 2008; the sales from 1975 and 2005 reported for comparables #2 and #4 were too distant in time to be probative of the subject's estimated market value as of January 1, 2010.

building area. The comparables have improvement assessments ranging from \$35,514 to \$47,538 or from \$19.39 to \$29.16 per square foot of living area. The subject's improvement assessment is \$44,880 or \$27.28 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$35,514 or \$21.59 per square foot of living area.

The appellant also disputed the subject's land assessment. The comparables have parcels reported to range in size from 5,190 to 8,480 square feet of land area with land assessments ranging from \$13,242 to \$14,969 or from \$1.77 to \$2.58 per square foot of land area. The subject parcel has a land assessment of \$15,833 or \$1.65 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$14,969 or \$1.56 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$60,713 was disclosed. The board of review presented a memorandum and evidence prepared by the Lockport Township Assessor with descriptions and assessment information on eight comparable properties improved with five, one-story, two, multi-level and a 1.5-story dwelling of frame construction. The homes range in size from 834 to 1,694 square feet of living area. The dwellings were constructed from 1877 to 1940. Each has the same neighborhood code/subdivision as the subject property. Six of the comparables have a basement, one of which includes finished area. One comparable has central air conditioning and seven have a garage ranging in size from 316 to 624 square feet of building area. These properties have improvement assessments ranging from \$29,112 to \$48,235 or from \$27.16 to \$43.64 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 parties submitted a total of twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparables #1, #2, #3, #5, #6, #7 and #8 due to their multi-level

or one-story design as compared to the subject's 1.5-story design. The Board finds the remaining comparables submitted by both parties are the most similar to the subject in location, size, style, exterior construction, features and 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 \$19.39 to \$32.42 per square foot of living area. The subject's improvement assessment of \$27.28 per square foot of living area falls within 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 appellant also requested a reduction in the subject's land assessment. The subject's land assessment of \$1.65 per square foot of land area is below the range of the four comparable parcels presented by the appellant which had land assessments ranging from \$1.77 to \$2.58 per square foot of land area. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's land 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.