



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

APPELLANT: Mary Bartoszek  
DOCKET NO.: 10-00789.001-R-2  
PARCEL NO.: 16-05-18-400-011-0000

The parties of record before the Property Tax Appeal Board are Mary Bartoszek, 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:** \$236,191  
**IMPR:** \$ 0  
**TOTAL:** \$236,191

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 8.3504 acre or 363,743 square foot irregularly shaped vacant lot. The subject lot is narrow in width. The land is contiguous to Interstate 355 and associated land owned by the Illinois State Toll Way Authority (hereinafter ISTWA). The subject property is located in Homer Township, Will County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming the subject's land is not uniformly assessed. In support of the inequity claim, the appellant submitted photographs, property record cards and an assessment analysis of three suggested land comparables. The comparables are located from ½ of a mile to 1 mile from the subject. The lots range in size from 108,900 to 261,360 square feet of land area and have land assessments ranging from \$50,749 to \$76,635 or from \$.23 to \$.65 per square foot of land area. The subject property has a land assessment of \$236,191 or \$.65 per square foot of land area.

At the hearing, the appellant explained the subject parcel had previously contained 20 acres of land area. However, 11.7 acres were taken by the ISTWA to construct Interstate 355. After the

taking, the appellant characterized the lot as a "sliver" that is irregularly shaped along the toll way. The appellant argued the ISTWA took the entire frontage from 159<sup>th</sup> Street resulting in no direct access to the subject property, but acknowledged the subject property has indirect access through a newly created frontage road from 159<sup>th</sup> Street.

Based on this evidence, the appellant requested a reduction in the subject's a land assessment to \$76,660 or \$.33 per square foot of land area.

Under cross-examination, the appellant testified the ISTWA took the 11.7 acres in the late 1990's. The appellant agreed comparable 3 contained and is assessed for some farmland, but was used because it was located on a main street, 163<sup>rd</sup> Street. The appellant testified she did not inspect comparable 2. The appellant did not know comparable 2 does not have any road access and is landlocked. The appellant agreed comparable 1 is located 1 mile from Interstate 355 and the subject, but not along the toll way. The appellant testified she chose the comparables due to their size in comparison to the subject. The appellant argued all the comparable lots could be considered "prime" locations because of their proximity to Interstate 355 and/or 159<sup>th</sup> Street.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$236,191 was disclosed. In support of the subject's land assessment, the board of review submitted a letter addressing the appeal and three exhibits that were prepared by the township assessor. Exhibit A is comprised of three ground level photographs of the subject property, the subject's property record card and an aerial photograph depicting the subject's shape and location in relation to Interstate 355. Exhibit B contains an aerial photograph depicting appellant's comparable 2. Exhibit C consists of 32 suggested land comparables to demonstrate the subject property was uniformly assessed.

The board of review called Deputy Township Assessor Dale Butalla as a witness to provide testimony with respect to the evidence he prepared in connection with this appeal. Butalla testified the comparables submitted by the appellant are not similar to the subject because comparable 3 is used, classified and assessed in part as farmland. Comparable 2 is landlocked, but assessed proportionally the same as the subject at \$.65 per square foot of land area.

The deputy assessor testified that after the Interstate 355 extension opened, the market transactions showed a change in land value for those residential properties located on major arteries along the interstate extension. He explained Interstate 355 has two access points along 159<sup>th</sup> Street and 143<sup>rd</sup> Street. The deputy assessor testified that in 2009 properties along the Interstate 355 extension were reassessed at a market value of \$2.00 per

square foot of land area.<sup>1</sup> He also explained that for the 2010 assessment year, assessments were equalized by a factor of .974%, resulting in revised values of \$1.98 per square foot of land area.

The comparables submitted by the board of review are residential properties located between 159<sup>th</sup> Street and 143<sup>rd</sup> Street contiguous to Interstate 355. The comparables have lots that range in size from .31 of an acre to 40 acres of land area or from 13,504 to 1,742,400 square feet of land area. The comparables have land assessments ranging from \$8,768 to \$1,131,398 or \$28,285 per acre or \$.65 per square foot of land area. The subject property has a land assessment of \$236,191 or \$28,285 per acre or \$.65 per square foot of land area.

Butalla testified one comparable (05-18-400-012-000), which has 18.6048 acres, is located next to the subject. It has a land assessment of \$526,236 or \$28,285 per acre or \$.65 per square foot of land area. Butalla testified this property uses the same access road from 159<sup>th</sup> Street as the subject.

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

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's land assessment is not warranted.

The appellant argued the subject property was inequitably assessed. 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. The Board finds the appellant has overcome this burden.

The Board finds the parties submitted 35 suggested land comparables for consideration. The Board gave less weight to the three comparables submitted by the appellant because they are located over one mile from the subject and are not located along Interstate 355, like the subject. In addition, a portion of comparable 3 receives a preferential farmland assessment based upon its use, unlike the subject. (See 35 ILCS 200/10-110 et al). Additionally, the Board finds appellant's comparable 2 consists of a smaller land locked lot, unlike the subject. The Board also gave less weight to 25 suggested comparables submitted on behalf

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<sup>1</sup> The Board finds the assessor did not provide any market evidence to support the per square foot estimated market value. However, the appellant did not refute the credibility of the value estimate or provide evidence that would demonstrate the subject's assessment is not reflective of fair market value.

of the board of review. These suggested comparables have considerably smaller or larger lots when compared to the subject.

The Board finds the remaining seven comparables submitted by the board of review are more similar to the subject in size and location. These properties range in size from 4.6310 to 11.66 acres or from 201,726 to 507,910 square feet of land area. These comparables have land assessments ranging from \$130,988 to \$329,803 or \$28,285 per acre or \$.65 per square foot of land area. The subject property, which has 8.3504 acres of land area, has a land assessment of \$236,191 or \$28,285 per acre or \$.65 per square foot land area. The Board finds the subject's land assessment is identical to the most similar comparables contained in this record on a per acre and per square foot basis. Therefore, the Board finds this evidence contained in this record demonstrates the subject property was uniformly assessed by clear and convincing evidence.

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 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.

As a final point, the Board recognized the appellant's contention the subject's market value may be negatively impacted due to its irregular shape and location near the Interstate 355 extension. However, the Board finds the appellant submitted no credible market value evidence that would demonstrate the subject's assessment is not reflective of fair market value.

In conclusion, the Board finds the appellant failed to demonstrate that the subject's land was inequitably assessed by clear and convincing evidence. Based on this analysis, the Board finds the subject's land assessment as established by the board of review is correct and no reduction in the subject's land assessment 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

*Marko M. Louie*

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: January 31, 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.