



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

APPELLANT: Keith & Josephine Saginus  
DOCKET NO.: 10-00811.001-R-1  
PARCEL NO.: 11-04-24-300-010-0000

The parties of record before the Property Tax Appeal Board are Keith & Josephine Saginus, 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:** \$16,521  
**IMPR.:** \$61,560  
**TOTAL:** \$78,081

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story brick dwelling containing 1,732 square feet of living area. The home was built in 1947 and has a full unfinished basement. Other features include central air conditioning, one fireplace, a 176 square foot enclosed patio and an attached two-car garage with 540 square feet of building area. The dwelling is situated on a 10,888 square foot lot located in Lockport, Lockport Township, Will County.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument the appellants submitted two one-page narrative statements; a picking list for construction materials from Menards dated September 4, 2010; and copies of press releases dated November 30, 2010 and January 25, 2011 from S & P Indices. In the first written narrative appellants assert the Lockport Township Assessor assessed the subject's enclosed patio at \$3,334, which would reflect a market value of \$10,002. The appellants contend this value is excessive and argued that the materials to rebuild the enclosed patio total \$1,886.97. As

support for the material cost the appellants submitted a material list from Menards totaling \$1,886.97. The enclosed patio consists of a wood front wall, a roof, six windows and a door. The appellants argued the subject's garage addition was assessed at \$2,850, so the subject's enclosed patio should be assessed at \$629.00, one-third of the building material costs.

The appellants' second argument was that the subject's assessment increased by 11.83% in 2008 from the subject's 2006 assessment, which was excessive. In addition, after an assessment reduction to the subject's 2010 assessment, the subject's assessment was still 5.12% greater than the property's 2006 assessment. The appellants argued that based on a 28% decrease in home prices nationally, as referenced by the S & P Indices, the subject's assessment should be lowered by 5% or \$3,594. The appellants requested a reduction of the subject's improvement assessment to \$51,907, resulting in a total revised assessment of \$68,428 including the new garage assessment.

At the hearing the appellant testified that when the Lockport Township Assessor arrived to value an addition to the subject's garage, the assessor discovered that an existing patio had been enclosed at some point in the past. The appellant testified that the assessment for the addition to the garage of \$2,850 should not be less than the assessment of the enclosed porch of \$3,334. In estimating the value of the enclosed patio the appellant added labor costs to the cost of the building materials as referenced on the Picking List from Menards to arrive at a total reconstruction cost of \$3,200.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$78,081 was disclosed. The subject had an improvement assessment of \$61,560 or \$35.54 per square foot of living area.

In support of the subject's assessment, the board of review submitted descriptions and assessment information on eight comparables improved with one-story dwellings of brick construction that ranged in size from 1,086 to 1,732 square feet of living area. The dwellings were built from 1953 to 1968. Each comparable had a basement, three had central air conditioning, five comparables had a fireplace and each had a garage ranging in size from 308 to 820 square feet of building area. Each property was located in the same subdivision as the subject property. These properties had improvement assessments ranging from \$46,138 to \$70,212 or from \$34.95 to \$43.97 per square foot of living area.

In its written narrative the board of review contends the only support for the appellants' recent construction cost is a sheet from Menards. The board of review explained that the three season room (enclosed porch) was discovered when the assessor's office went to measure a garage addition. The brief further states that the appellants requested that the enclosed porch be

re-measured and the size was determined to be 176 square feet of building area.

The board of review further noted the appellants marked equity as part of their appeal, but provided no equity comparables to support this argument. The board of review noted the subject's improvement assessment is at the low end of the range established by the comparables the board of review had submitted.

At the hearing the board of review's representative argued that the Lockport Township Assessor and the Property Tax Appeal Board are mandated not to assess and determine the accuracy of an individual component of a particular property, but the overall value and overall assessment of the property.

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

Under cross-examination, the Lockport Township Assessor testified that the township does not assess concrete patios.

After hearing the testimony 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 Property Tax Appeal Board finds the evidence in the record does not support a reduction in the subject property's assessment.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants argued in part the subject property was overvalued because the board of review had overvalued an enclosed patio. The Board finds there is no support in this record for this assertion. The appellants contend the enclosed patio was assessed at \$3,334, which would reflect a market value of \$10,002. There was nothing in this record to demonstrate the value of the enclosed porch. Neither the appellants nor the board of review provided any information as to the assessment or value attributed to the enclosed porch. There is no basis or evidence in this record to substantiate the appellants' claim that the porch was overvalued or to even establish what the enclosed porch was valued at for assessment purposes.

The Board also gives no weight to the appellants' overvaluation argument based on the S & P Indices that reported home prices nationally had dropped. The Board finds this data was not shown

to be indicative of the market conditions in the subject's immediate area. Therefore no weight was given this evidence or argument.

The Board finds the record does contain evidence from the board of review in the form of equity comparables to demonstrate the subject property was being equitably assessed.

Based on this record the Board finds a reduction in the subject's assessment is not justified.

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: 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.