



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

APPELLANT: Patrick J. Salisbury  
DOCKET NO.: 11-00145.001-R-1  
PARCEL NO.: 10-11-16-303-001-0000

The parties of record before the Property Tax Appeal Board are Patrick J. Salisbury, 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:** \$22,700  
**IMPR.:** \$50,600  
**TOTAL:** \$73,300

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story log dwelling with 1,304 square feet of living area<sup>1</sup>. The dwelling was constructed

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<sup>1</sup> The appellant contends the subject dwelling has 1,232 square feet of living area, but did not timely submit any credible evidence to support this claim.

in 2005. Features include a full unfinished basement, central air conditioning and 602 square foot attached garage. The subject property has .4591 of an acre or 19,998 square foot lot. The property is located in Jackson Township, Will County, Illinois.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The appellant challenged both the subject's land and improvement assessments. In support of the inequity argument, the appellant submitted information on four equity comparables with varying degrees of similarity and dissimilarity when compared to the subject. Comparables #1 through #3 are located in the subject's subdivision while comparable #4 is located approximately two miles from the subject. The comparables have improvement assessments ranging from \$38,750 to \$47,829 or from \$21.84 to \$31.87 per square of living area. The subject property has an improvement assessment of \$50,600 or \$38.80 per square foot of living area.

The appellant reported that the comparables contain from 20,000 to 90,000 square feet of land area and have land assessments ranging from \$16,700 to \$18,900. The appellant testified he estimated the land sizes, with comparables #1 and #2 being approximately one-half of an acre. The subject property has a land assessment \$22,700. The appellant argued comparable #3 has considerably more land area than the subject, but has a lower land assessment.

The appellant argued some of the descriptive data contained on property record cards for the comparables is inaccurate, such as the dwelling size for comparable #1. The appellant argued the comparables' have total assessments that average 13% less than the subject's total assessment.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessment.

Under cross-examination, the appellant agreed the comparables are older than the subject dwelling; comparable #1 is a split-level style dwelling, unlike the subject; comparables #2 and #3 are larger dwellings than the subject; and comparable #4 is not

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The board of review submitted the subject's property record card that contained a schematic drawing of the subject dwelling. The schematic depicts that the subject dwelling contains 1,304 square feet of living area. Based on this record, the Property Tax Appeal Board finds the subject dwelling has 1,304 square feet of living area.

located in the subject's subdivision, but two miles from the subject. The appellant could not attest to the correct dwelling size for comparable #1. He did not know if the comparables had basements or finished basements, but noted the property record card for comparable #1 shows 1,900 square feet of finished basement area. The appellant testified he could not recall if the assessor made a site visit to inspect and measure the subject dwelling. However, he testified he saw "a man in the backyard and told him to leave the premises." He opined the man may have been from the county assessor's office.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,300. In support of its assessment, the board of review submitted information on three assessment comparables. The evidence was prepared by Vicki Garvey, Assessor for Jackson Township. Garvey was present at the hearing and provided testimony in connection with the evidence she prepared. After the local board of review hearing, Garvey testified a field agent was sent to the subject property to inspect and measure the subject dwelling.

The comparables had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$51,187 to \$61,222 or from \$36.17 to \$39.40 per square of living area. The subject has an improvement assessment of \$50,600 or \$38.80 per square foot of living area. Garvey testified the subject's newer log home was built in an established neighborhood where homes were built in the 1970's.

The comparables have lots that contain from .4516 to .4719 or from 19,672 to 20,556 square feet of land area. The comparables' each had a land assessment of \$22,700 or from \$1.10 to \$1.15 per square foot of land area. The subject property had a land assessment of \$22,700 or \$1.14 per square foot of land area.

The board of review also submitted documentation showing that during 2008 the appellant listed subject property for sale at \$219,900. Therefore, based on the recommendation from the assessor, the board of review reduced the subject's assessment to reflect its listing price. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, the assessor agreed the comparables submitted by the appellant have lower overall assessments than the subject, including comparables #2 and #3 that are larger

ranch style dwellings. The assessor testified the condition of a home is considered when it is initially assessed. She testified age of a property is considered in the calculation of an assessment. The assessor testified it would be improper to compare a ranch style dwelling to a non-ranch style dwelling.

### Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested assessment comparables for the Board's consideration. Both parties' comparables were older in age than the subject dwelling. The Board gave less weight to the comparables submitted by the appellant. Comparable #1 is a dissimilar split-level style dwelling. Comparables #2 and #3 are larger in dwelling size when compared to the subject. Comparable #4 is not located in close proximity. Comparable #4 is located in a different subdivision two miles from the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, size and features. They have improvement assessments ranging from \$51,187 to \$61,222 or from \$36.17 to \$39.40 per square of living area. The subject has an improvement assessment of \$50,600 or \$38.80 per square foot of living area, although it is considerably newer than the comparables. The subject's overall improvement assessment is less than the most similar comparables and falls within the range established by the most similar assessment comparables contained in the record on a per square foot basis. Therefore, no reduction in the subject's improvement assessment is warranted.

With respect to the subject's land assessment, the parties submitted seven suggested assessment comparables. The Board

gave less weight to comparables #3 and #4 submitted by the appellant due to their considerably larger land sizes when compared to the subject. Additionally, comparable #4 is located two miles from the subject property. The Board finds the remaining five land comparables are more similar in location and size when compared to the subject. These comparables contain from 19,672 to 20,556 square feet of land area and have land assessments ranging from \$16,700 to \$22,700 or from \$.84 to \$1.15 per square foot of land area. The subject property has a land assessment of \$22,700 or \$1.14 per square foot of land area, which falls within the range established by most similar land comparables contained in this record. Moreover, three of the five most similar land comparables have identical land assessment as the subject property of \$22,700. Based on this analysis, the Board finds the subject's land assessment is equitable. Therefore, no reduction in the subject's land assessment is warranted.

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.

Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property inequitably assessed by clear and convincing evidence.

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

*Tracy 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: December 19, 2014

*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.