



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

APPELLANT: Susan Berilla
DOCKET NO.: 11-00207.001-R-1
PARCEL NO.: 23-15-07-201-004-0000

The parties of record before the Property Tax Appeal Board are Susan Berilla, 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: \$5,001
IMPR.: \$35,006
TOTAL: \$40,007**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of brick exterior construction containing 1,410 square feet of living area.¹ The dwelling was constructed in 1953. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a detached two-car garage of 500 square feet of building area. The property has a .50-acre site and is located in the Steger Estates Subdivision in Crete, Crete Township, Will County.

The appellant's appeal is based on assessment equity concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of the inequity argument, the appellant submitted information on three comparable properties located within ½ block of the subject

¹ The appellant reported a dwelling size of 1,568 square feet in her grid analysis, but only attached a copy of the subject's property record card as support which reflected a dwelling size of 1,410 square feet which was the same figure reported by the assessing officials.

property. The comparables are described as one-story dwellings of brick exterior construction that range in size from 1,075 to 1,656 square feet of living area. The dwellings were 43 or 50 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include central air conditioning and two comparables have a fireplace. Each home has a garage ranging in size from 484 to 576 square feet of building area. The comparables have improvement assessments ranging from \$28,400 to \$38,705 as reported by the appellant which calculates to \$17.15 to \$30.09 per square foot of living area.² The subject's improvement assessment is \$35,006 or \$24.83 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$28,400 or \$20.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$40,007 was disclosed. The board of review presented a memorandum from the Crete Township Assessor who noted that the subject's improvement assessment falls within the range of the appellant's own suggested comparables. To support this, the assessor provided a grid analysis with the appellant's three comparables, a corrected dwelling size for the subject and corrected assessments for the comparables reflecting their 2011 assessments as depicted on property record cards that were also submitted.

The assessor's analysis depicted that the appellant's comparables have improvement assessments ranging from \$30,703 to \$38,705 or from \$23.37 to \$30.09 per square foot of living area and the subject has an improvement assessment of \$35,006 or \$24.83 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment as the appellant has failed to establish assessment inequity.

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

² The appellant did not correctly report the mathematical calculation of the "improvement assessment per square foot (impr. assessment ÷ living area square footage)." Instead, she reported the total assessment divided by the living area square footage for the subject and comparable #1.

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 Board finds the comparables are the similar to the subject in location, size, style, exterior construction, features and/or age. The comparables had improvement assessments that ranged from \$30,703 to \$38,705 or from \$23.37 to \$30.09 per square foot of living area based on the best evidence in the record as reflected by the property record cards which depict the 2011 assessments of these properties. The subject's improvement assessment of \$35,006 or \$24.83 per square foot of living area falls within the range established by the only comparables in this 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.

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: January 24, 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.