



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

APPELLANT: Jonathan Carter  
DOCKET NO.: 11-00210.001-R-1  
PARCEL NO.: 16-05-22-304-015-0000

The parties of record before the Property Tax Appeal Board are Jonathan Carter, 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: \$17,000  
IMPR.: \$79,784  
TOTAL: \$96,784**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single-family dwelling of frame construction containing 2,541 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning and a three-car garage of 688 square feet of building area. The property has a 9,975 square foot site and is located in Lockport, Homer 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 either .3 or .4 of a mile from the subject dwelling. The comparables are described as two-story dwellings of frame and masonry construction that range in size from 2,428 to 2,836 square feet of living area. The dwellings are either 7 or 9 years old. Features of the comparables include a full unfinished basement, central air conditioning and a three-car garage of either 615 or 717 square feet of building

area. Two of the comparables have a fireplace. Comparable #1 also has a pool. These comparables have improvement assessments ranging from \$61,822 to \$78,447 or from \$25.46 to \$27.69 per square foot of living area. The subject's improvement assessment is \$79,784 or \$31.40 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$66,853 or \$26.31 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 \$98,784 was disclosed. The board of review presented a two-page letter from the Homer Township Assessor along with additional evidence. The township assessor did not disagree with the appellant's selected comparables from Victoria Crossings East, but noted "we feel they 1) represent only a small sampling and 2) are not the same model as the subject property."

In Exhibit B, the township assessor presented a two-page spreadsheet of "all Kingsbrooke Models in Victoria Crossings East subdivision." These homes range in size from 2,516 to 2,541 square feet of living area and have improvement assessments ranging from \$74,860 to \$90,068 or from \$29.46 to \$35.45 per square foot of living area.

In Exhibit C, the township assessor presented a two-page grid analysis with descriptions and assessment information on "the six properties closest in size to the subject."<sup>1</sup> The comparable properties are improved with two-story dwellings of frame or frame and masonry construction that each contains 1,355 square feet of living area. The dwellings were constructed in 2002 to 2003. Features of the comparables include a full basement, central air conditioning and a garage ranging in size from 472 to 688 square feet of building area. One comparable also has a fireplace. These properties have improvement assessments ranging from \$78,453 to \$85,680 or from \$30.87 to \$33.72 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

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<sup>1</sup> The assessor contended in the letter that two of these comparables were presented by the appellant, however, analysis of the data does not reveal any common properties.

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 nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2 and #3 as these dwellings are larger than the subject dwelling. The Board finds the appellant's comparable #1 along with the board of review's comparables are the most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these seven comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$61,822 to \$85,680 or from \$25.46 to \$33.72 per square foot of living area. The subject's improvement assessment of \$79,784 or \$31.40 per square foot of living area falls within the range established by the best 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.

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.

*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.