FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Salvatore & Pietra Leone
DOCKET NO.: 11-00336.001-R-1
PARCEL NO.: 16-05-22-403-012-0000

The parties of record before the Property Tax Appeal Board are Salvatore & Pietra Leone, the appellants, by attorney Julia Measure of Mar Cal Law, P.C., Chicago; 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:	$ 30,512
IMPR.:	$115,213
TOTAL:	$145,725

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 assessments 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 two-story brick and frame dwelling containing 3,294 square feet of living area that was built in 1995. Features include an unfinished basement, central air conditioning, two fireplaces and a 734 square foot attached

garage. The subject property is located in Homer Township, Will County, Illinois.

The appellants appeared before the Property Tax Appeal Board through legal counsel claiming assessment inequity as the basis of the appeal. The appellants did not challenge the subject's land assessment. Counsel called no witness on behalf of the appellants.[1]

In support of the inequity argument, the appellants submitted limited descriptive information for three suggested assessment comparables located from along the subject's street to 3.5 blocks from the subject property. The comparables consist of two-story dwellings of unknown exterior construction that are from 17 to 46 years old. The dwellings range in size from 3,598 to 4,153 square feet of living area. The comparables have unfinished basements, a fireplace and garages that contain from 601 to 1,342 square feet of building area. Two comparables have central air conditioning. The comparables have improvement assessments ranging from $98,882 to $138,606 or from $24.71 to $33.37 per square foot of living area. The subject has an improvement assessment of $115,213 or $34.98 per square foot of living area.

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

Under cross-examination, appellants' legal counsel testified prior legal counsel selected the comparables and prepared the comparative assessment analysis. The board of review's representative objected to the evidence submitted by the appellants because it was prepared by prior legal counsel who was not present at the hearing for cross-examination regarding the methodology used in the selection of the comparables. Thus, the board of review argued the appellants' evidence is hearsay. The Board reserved ruling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of $145,725. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, photographs and property record cards. The board of review submitted a general assessment analysis of all two-story properties located in the subject's assessment neighborhood. The board of review also

[1] At the hearing, appellant's legal counsel raised her hand and was sworn as a witness. Counsel testified the fee for professional services rendered was contingent on the outcome of the appeal.

submitted a detailed assessment analysis for six suggested comparables (Exhibit C) primarily used to support the subject's assessment. The evidence was prepared by Dale Butalla, Chief Deputy Assessor for Homer Township. Butalla was present at the hearing and provided testimony in connection with the evidence he prepared. After qualification, the Board accepted Butalla as an expert witness.

With respect to the evidence submitted by the appellants, Butalla testified appellants' comparables 1 and 2 are not located within the subject's custom built home neighborhood. Additionally, the board of review argued comparables 1 and 2 are considerably older in age that the subject.

The six comparables (Exhibit C) submitted by the board of review are located in close proximity within the subject's neighborhood. The comparables consist of two-story dwellings of brick, stucco or frame and brick exterior construction. The comparables were built from 1993 to 1997 and range in size from 3,177 to 3,417 square feet of living area. Features include full or partial unfinished basements, central air conditioning, one or two fireplaces and garages that contain from 701 to 921 square feet of building area. The comparables have improvement assessments ranging from $109,763 to $123,499 or from $33.04 to $37.32 per square foot of living area. The subject property has an improvement assessment of $115,213 or $34.98 per square foot of living area.

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

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 appellants failed to overcome this burden of proof and no reduction in the subject's improvement assessment is warranted.

The Board finds Exhibit C submitted by the board of review contained the most similar assessment comparables in this record. These six comparables are similar when compared to the subject in location, design, age, size and features. These comparables have improvement assessments ranging from $109,763 to $123,499 or from $33.04 to $37.32 per square foot of living area. The subject property has an improvement assessment of $115,213 or $34.98 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. As a result, the Board finds the subject's improvement assessment is supported and no assessment reduction is warranted.

With respect to evidence submitted by the appellants, the board of review's representative objected to the evidence because it was prepared by prior legal counsel who was not present at the hearing for cross-examination regarding the methodology used to select the comparables. The Board hereby sustains the objection in part. The Board finds it highly problematic that appellants' former legal counsel prepared the assessment equity evidence in this appeal and was not present at the hearing for qualification and cross-examination. Furthermore, the Board finds it problematic that appellants' current legal counsel testified before the Board in this matter. Section 1910.70(f) of the rules of the Property Tax Appeal Board provides:

> An attorney shall avoid appearing before the Board on behalf of his or her client in the capacity of both an advocate and a witness. When an attorney is a witness for the client, except as to merely formal matters, the attorney should leave the hearing of the appeal to other counsel. Except when essential to the ends of justice, an attorney shall avoid testifying before the Board on behalf of a client. (86 Ill.Admin.Code §1910.70(f)).

Notwithstanding the lack of independent witness testimony in connection to the evidence, the Board gave no weight to the assessment comparables submitted by the appellants. Comparables 1 and 2 are considerably older than the subject dwelling and are not located in the subject's neighborhood. Additionally, comparables 2 and 3 are larger in dwelling size when compared to the subject. Based on this record, the Board finds the appellants did not demonstrate by clear and convincing evidence that the subject's improvement was inequitably assessed.

Therefore, no reduction in the subject's improvement 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.

Chairman

Member

Member

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: June 20, 2014

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.