



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

APPELLANT: Daniel S. & Elise A. Rogers
DOCKET NO.: 11-00341.001-R-1
PARCEL NO.: 16-05-08-401-013-0000

The parties of record before the Property Tax Appeal Board are Daniel S. & Elise A. Rogers, 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: \$28,679
IMPR: \$90,219
TOTAL: \$118,898

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame and masonry construction containing 3,111 square feet of living area. The dwelling was constructed in 1985. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached two-car garage containing 619 square feet of building area. The property is located in Homer Glen, Homer Township, Will County.

The appellants' appeal is based on assessment equity concerning the improvement assessment; no dispute was raised concerning the land assessment. The appellants submitted information on three comparable properties located within one block of the subject property. The comparables are described as two-story dwellings of masonry or frame exterior construction that range in size from 3,005 to 4,061 square feet of living area. The dwellings were either 23 or 30 years old. Features of the comparables include a full basement, central air conditioning, one or two fireplaces and a three-car garage ranging in size from 628 to 787 square feet of building area. The comparables have

improvement assessments ranging from \$72,648 to \$108,218 or from \$23.68 to \$28.32 per square foot of living area. The subject's improvement assessment is \$90,219 or \$29.00 per square foot of living area.

In a brief, the appellants point out differences in dwelling size, number of garage parking spaces and/or exterior construction between the suggested comparables and the subject and yet the subject has a higher per-square-foot improvement assessment.

Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$78,612 or \$25.27 per square foot of living area which reflects the average of the comparables presented by the appellants according to their submission.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$118,898 was disclosed. The board of review submitted a letter from the Homer Township Assessor's Office which indicated no disagreement with the comparables suggested by the appellants, "however, we feel they represent only a small sampling of data."

In support of the subject's assessment, the township assessor presented a two-page spreadsheet consisting of "all 2-story homes in Hawthorne subdivision." (Exhibit B) This data outlines 20 properties, including the subject and the three comparables presented by the appellants. These 20 properties range in size from 2,190 to 4,061 square feet of living area and have improvement assessments ranging from \$64,255 to \$156,427 or from \$25.83 to \$36.48 per square foot of living area.

For Exhibit C, the township assessor prepared a grid analysis of "the six properties closest in size to the subject" with a detailed comparison. Comparables #4 and #5 in this analysis are the same properties which were presented as appellants' comparables #3 and #2, respectively. These six comparable properties are improved with two-story dwellings of masonry, frame or frame and masonry construction that range in size from 2,868 to 3,210 square feet of living area. The dwellings were constructed from 1982 to 1991. Features of the comparables include a full basement, one of which is walkout-style, central air conditioning, one or two fireplaces and a garage ranging in size from 537 to 787 square feet of building area. One of the comparables also has a gazebo. These properties have improvement assessments ranging from \$72,648 to \$117,086 or from

\$23.69 to \$36.48 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 further finds a reduction in the subject's assessment is not warranted.

The appellants contend 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 appellants have not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #1 as this dwelling at 4,061 square feet is substantially larger than the subject dwelling of 3,111 square feet. The Board finds the remaining six comparable are the similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$72,648 to \$117,086 or from \$23.68 to \$36.48 per square foot of living area. The subject's improvement assessment of \$90,219 or \$29.00 per square foot of living area falls within the range established by the best comparables in this record and appears to be well-supported by several of the most similar comparables in the record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties.

Based on this record the Board finds the appellants 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 appellants 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 appellants have 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: February 21, 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.