



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

APPELLANT: Louis A. & Connie J. Melone
DOCKET NO.: 11-00361.001-R-1
PARCEL NO.: 19-09-31-205-012-0000

The parties of record before the Property Tax Appeal Board are Louis A. & Connie J. Melone, 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: \$ 35,415
IMPR.: \$ 92,822
TOTAL: \$ 128,237

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 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 parcel is improved with a three-step ranch style dwelling of brick exterior construction. The dwelling contains 2,769 square feet of living area and was built in 1999. The dwelling features a full unfinished basement, central air conditioning, one fireplace and a 756 square foot garage. The

parcel contains 17,083 square foot of land area. The subject property is located in the Homestead neighborhood in Frankfort Township, Will County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal¹. The appellants challenged both the subject's land and improvement assessments.

In support of the assessment inequity claim, the appellants submitted photographs, property record cards and an assessment analysis of nine suggested assessment comparables. Comparable 6 is located in the Heritage Knolls neighborhood and comparables 1, 2, 3, 4, 5, 7, 8, 9 are located in the Sandalwood neighborhood. The comparables consist of three-step ranch dwellings that were built from 1998 to 2001. Comparable 1 has a full basement that is partially finished. Comparables 2 through 9 have full or partial unfinished basements. The comparables have central air conditioning, one fireplace and garages that contain from 713 and 864 square feet of building area. The dwellings range in size from 2,528 to 2,882 square feet of living area and have improvement assessments ranging from \$77,040 to \$96,630 or from \$28.80 to \$34.56 per square foot of living area. The subject property has an improvement assessment of \$92,822 or \$33.52 per square foot of living area.

The evidence disclosed the comparables contain from 15,005 to 17,669 square feet of land area and have land assessments ranging from \$19,518 to \$25,892 or from \$1.30 to \$1.60 per foot of land area. The subject property has a land assessment of \$35,415 or \$2.07 per square foot of land area.

The appellants argued the subject's assessment has steadily increased since 2000. The appellants argued land assessments in Sandalwood and Heritage Knolls have decreased due to their close proximity to CN railroad tracks. The appellants argued the subject's land assessment should also be lowered due to the same train tracks. The appellants argued they can hear the train traffic.

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

¹ On the appeal petition, the appellants marked recent sale, assessment equity and recent appraisal as the basis of the complaint. However, the appellants only submitted assessment equity evidence in support of the argument that the subject's assessment was incorrect.

Under cross-examination, the appellants were provided a map depicting the location of the Sandalwood, Heritage Knolls and Homestead neighborhoods. The Sandalwood and Heritage Knolls neighborhoods are located north and across from Laraway Road from the subject's Homestead neighborhood. The CN train corridor is situated just north of the Sandalwood and Heritage Knolls neighborhoods. The appellants' claim initial home sales from Sandalwood and Heritage Knolls neighborhoods were more expensive than homes in the Homestead neighborhood. No evidence to support this claim was submitted. The appellants agreed they did not use any comparables from the subject's neighborhood. The appellants argued land in the Homestead neighborhood "are all at our price."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$128,237. 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 18 three-step ranch style dwellings that are located in the Homestead neighborhood like the subject. At the hearing, the board of review submitted a location map and a detailed analysis of four of the 18 comparables that were contained on the general assessment analysis. For ease of understanding, the Board hereby accepts the information submitted at the hearing. (86 Ill.Admin.Code §1910.67(h)(1)(B)). The evidence submitted by the board of review was prepared by Joseph Kral, the Frankfort Township Assessor. Kral was present at the hearing and provided testimony in connection with the evidence he prepared.

With respect to the evidence submitted by the appellants, Kral testified appellants' comparables are not located within the subject's Homestead neighborhood, but are located in neighboring Heritage Knolls or Sandalwood neighborhoods. Kral explained that due to increased train traffic, property values in the Heritage Knolls and Sandalwood neighborhoods have been impacted, which is reflected in their lower land assessments and overall estimated market values. Kral also claimed properties located in Sandalwood and Heritage Knolls neighborhoods sells for less than properties located in the subject's Homestead neighborhood. No evidence to support this claim was submitted.

The general assessment analysis listed 18 suggested comparables. They are comprised of three-step ranch style dwellings that were built from 1999 to 2007. The dwellings range in size from 2,650 to 3,339 square feet of land area. This analysis did not disclose the comparables' exterior construction, foundation or

basement type, or features such as the number of baths, fireplaces, central air conditioning or garages. These comparables have improvement assessment ranging from \$85,145 to \$116,105 or from \$32.03 to \$36.51 per square foot of living area.

The four assessment comparables primarily relied upon by the board of rearview consist of three-step ranch dwellings of brick exterior construction that were built in 1999 or 2000. Features include basements, central air conditioning, one fireplace and garages that contain from 673 to 920 square feet of building area. The dwellings range in size from 2,703 to 2,762 square feet of living area and have improvement assessments ranging from \$95,626 to \$99,189 or from \$35.35 to \$36.51 per square foot of living area. The subject property has an improvement assessment of \$92,822 or \$33.52 per square foot of living area.

The evidence disclosed the 18 comparables submitted by the board of review contain from 15,005 to 38,381 square feet of land area and have land assessments ranging from \$29,667 to \$47,402 or from \$1.24 to \$2.07 per foot of land area. The subject property has a land assessment of \$35,415 or \$2.07 per square foot of land area.

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

Under rebuttal, the appellants submitted property record cards for three new comparables from the Sandalwood and Homestead neighborhoods that sold in 2012. The board of review objected to the comparables as new evidence.

Conclusion of Law

The taxpayers contend 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.

With respect to the rebuttal evidence submitted by the appellants, the Board finds it cannot consider the new comparable properties and new market value argument. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Furthermore, Section 16-180 of the Property Tax Code provides in part:

Each Appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180)

The Board finds the appellants in this appeal are limited to the "assessment inequity" argument as outlined in the original appeal petition and supporting evidence filed with the Property Tax Appeal Board. The appellants' original appeal petition and supporting evidence did not claim the subject property's assessment was not reflective of fair market value based upon comparable sales.

Both parties submitted detailed descriptive information for 13 suggested assessment comparables for the Board's consideration. The Board finds both parties submitted homes that were generally similar when compared to the subject in design, exterior construction, age, size and features. However, the appellants' comparables were located in different neighborhoods than the subject. The appellants' comparables are located in closer proximity to the CN train corridor than the subject. Both parties' comparables have improvement assessments ranging from \$28.80 to \$36.51 per square foot of living area. The subject property has an improvement assessment of \$33.52 per square foot of living area, which falls within the range of both parties' similar comparables.

The comparables submitted by the board of review are located in close proximity within the subject's Homestead neighborhood. They have improvement assessments ranging from \$35.31 to \$36.51

per square foot of living area. The subject property has an improvement assessment of \$33.52 per square foot of living area, which falls below the range established by the similar comparables located in the subject's neighborhood. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is well supported.

With respect to the subject's land assessment, the Board finds the parties submitted 27 land assessment comparables. The Board gave less weight to the land comparables submitted by the appellants because they are located in different neighborhoods than the subject. These comparables are located in neighborhoods that are adjacent to the CN railroad corridor, unlike the subject's neighborhood. The Board also gave less weight to two comparables submitted by the board of review due to their considerably larger land sizes when compared to the subject. The Board finds the remaining 16 land comparables submitted by the board of review are more similar when compared to the subject in location and size. These comparables have land assessments ranging from \$29,667 to \$41,808 or from \$1.57 to \$2.07 per square foot of land area. The subject property has a land assessment of \$35,415 or \$2.07 per square foot of land area. The Board finds the subject's land assessment falls within the range and is support by the most similar land comparables contained in this record. 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 parties 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 appellants have not proven by clear and convincing evidence that the subject's assessment was inequitable. Therefore, the Property Tax Appeal Board finds that the subject's assessment as

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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: June 20, 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.