



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

APPELLANT: James Mc Conaughy
DOCKET NO.: 11-00634.001-R-1
PARCEL NO.: 04-10-18-408-010-0000

The parties of record before the Property Tax Appeal Board are James Mc Conaughy, 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: \$9,500
IMPR.: \$64,100
TOTAL: \$73,600**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 property consists of a one-story duplex dwelling of frame construction with approximately 1,600 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning and an attached two-car garage. The property has a

13,500 square foot site and is located in Channahon, Channahon Township, Will County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,600. The subject property has an improvement assessment of \$64,100 or \$40.06 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a memorandum from the township assessor with additional information on five equity comparables. In the memorandum, the assessor reported that due to the similarity of the model duplex dwellings in the subject's neighborhood, "small factors were applied to each amenity to keep uniformity thought [sic] the model types." The assessor noted the subject was a Riverton 2 model with some face brick and a standard foundation with a lookout basement. The assessor also placed four of the appellant's comparables in a grid analysis and reported that these homes were Riverton 1 models of 1,530 square feet of living area with full basements. The assessor's analysis of these properties reflected improvement assessments ranging from \$39.41 to \$39.74 per square foot of living area.

The five equity comparables presented by the assessor on behalf of the board of review consist of one-story Riverton 2 dwellings of 1,600 square feet of living area that were built in 2006 and 2007. Each comparable has a full basement, central air conditioning and an attached garage. These comparables have improvement assessments ranging from \$39.75 to \$40.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant provided a copy of the subject's 2012 assessment change notice reflecting an improvement assessment of \$51,533 or \$32.01 per square foot of living area. The appellant contends this valuation "drop" did not occur in one year, but rather occurred over a 4 to 6 year period.

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). 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant's rebuttal argument focused solely on the decrease in the subject's assessment from 2011 to 2012 by a purported 23.18% during a time, the appellant argues, that the U.S. housing market was decreasing over a 4 to 6 years period. The Board gives this aspect of the appellant's rebuttal argument no weight. The mere fact that an assessment increases or decreases from one year to the next does not in and of itself establish the assessment is incorrect. To demonstrate the assessment at issue is incorrect the taxpayer needs to submit relevant, credible and probative market data to establish the market value of the property as of the assessment date at issue. The Board finds the appellant did not submit information on credible comparable sales or an appraisal to challenge the correctness of the subject's assessment on market value grounds. Although the appellant made reference to trends in the housing market, such information is not specific for the individual property on appeal. Therefore, the Board gives this aspect of the appellant's argument little weight.

Additionally, the Board has given reduced weight to the appellant's comparables as these homes differ from the subject in size. The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$39.75 to \$40.38 per square foot of living area. The subject's improvement assessment of \$40.06 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 was inequitably assessed 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: 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.