



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

APPELLANT: Kenneth & Judith Beaton  
DOCKET NO.: 11-00796.001-R-1  
PARCEL NO.: 11-04-23-208-013-0000

The parties of record before the Property Tax Appeal Board are Kenneth & Judith Beaton, 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:** \$14,151  
**IMPR.:** \$38,629  
**TOTAL:** \$52,780

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 property consists of a one-story single-family dwelling of frame construction with approximately 1,114 square feet of living area.<sup>1</sup> The dwelling was constructed in 1976.

---

<sup>1</sup> The appellants reported a dwelling size of 1,075 square feet, but provided no documentation to support the measurement other than the subject's property record card which reflects a dwelling size of 1,114 square feet. The Board

Features of the home include a full basement, central air conditioning and an attached 460 square foot garage. The property has a 7,200 square foot site and is located in Lockport, Lockport Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales which are located from 7 to 14 blocks from the subject property. The comparables consist of one-story frame or frame and masonry dwellings that are 57 to 97 years old. The homes range in size from 704 to 1,988 square feet of living area and have full basements, one of which includes finished area. Each comparable has central air conditioning and a garage ranging in size from 216 to 440 square feet of building area. One comparable has a fireplace and another comparable has both a shed and a "Florida room." These properties sold between October and December 2011 for prices ranging from \$90,000 to \$138,500 or from \$64.89 to \$144.87 per square foot of living area, including land.

Included in the submission from the appellants was a printout from the Multiple Listing Service of 12 one-story dwelling sales located in "area 495" which sold for prices ranging from \$28,000 to \$168,000 and included the four sales presented by the appellants in the Section V grid analysis of the Residential Appeal petition. Various handwritten comments are also on the listing of sales including the following: "Debbie Mason, Lockport Assessor better keep her day job; she'd starve as a realtor!!!"

Also attached to the appellants' documentation was a business card from Norm Beaton, a Broker Associate with Century 21, and seven color photographs depicting duct tape above a bathtub faucet, a damaged interior door, an unidentified photograph that may be a cement floor, an asphalt driveway with a crack, a countertop with a missing laminate edge, a cabinet with a missing drawer and an unidentified photo of an exterior door.

Based on this evidence, the appellants requested a total assessment of \$37,500 which would reflect a market value of approximately \$112,500 or \$100.99 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of

---

finds the only evidence of dwelling size in the record is the property record card.

\$52,780. The subject's assessment reflects a market value of \$158,928 or \$142.66 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Will County of 33.21% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from "Lockport Township" [assessor] noting that the four sales presented by the appellants<sup>2</sup> were "recorded in the last quarter of 2011 which we did not receive until 2012 and should not be considered." The unsigned and undated memorandum also stated in pertinent part:

I have inspected this home and found that most of the work that needs done is maintenance and neglect on the homeowner's part. He has presented the same pictures for over four years of the same issues. . . . Although I respect the fact that Mr. Beaton has been a realtor for all those years, I believe that my 27 years experience in the Assessor's Office qualifies me to defend my assessments.

In support of its contention of the correct assessment the board of review submitted information on eight comparables sales. The comparables consist of one-story frame dwellings that were built between 1900 and 1975. The homes range in size from 684 to 1,320 square feet of living area. Six comparables have full or partial basements. Four comparables have central air conditioning and each has a garage ranging in size from 240 to 576 square feet of building area. These properties sold between May 2008 and May 2010 for prices ranging from \$144,900 to \$216,000.

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

The written rebuttal cover letter indicates that it was prepared by Norman Beaton for his son, Kenneth, whose name is also typed at the bottom of the letter. The letter asserts a generally depressed area real estate market and contends "the main thrust of our argument was the poor shape of my son's home." The letter reports a 2012 assessment reduction for the subject which was 19.56% lower. (Copy attached) As part of the letter Norman Beaton asserted he was a member of the Will County Board of Review from 1990 to 2000 and thus addressed what he perceived as

---

<sup>2</sup> The memorandum asserts that Norman Beaton submitted the evidence, however, this appeal petition is signed by Ken Beaton, one of the named appellants. Nothing in the submission is signed by Ken Beaton.

differences in procedural rules and process from his past experiences to the 2011 appeal process.

### Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #2 and #3 as these sales all occurred in 2008, a date most distant from the assessment date at issue of January 1, 2011 and thus less likely to be indicative of the subject's market value. The Board has also given reduced weight to appellants' comparables #1 and #4 along with board of review comparables #5, #6 and #8 due to differences in dwelling size and/or age when compared to the subject dwelling of 1,114 square feet that was built in 1976.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #3 along with board of review comparable sales #4 and #7. These most similar comparables sold for prices ranging from \$92.21 to \$147.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$142.66 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

As to property condition, the appellants' evidentiary submission was incomplete and in some respects incomprehensible. The record contains no market evidence to support the appellant's claim regarding a purported loss in value due to condition, if such loss exists. Besides a theory that condition makes a difference in the marketplace, the Board finds appellants provided no information to support what that lower value should be based on this argument; a mere theory and claim of reduced value by the appellants without more is insufficient evidence of an impact on market value. Thus, the Board finds appellants

failed to present any substantive evidence indicating the subject's market value was impacted by its condition. The Property Tax Appeal Board recognizes the appellants' premise that the subject's value may be affected due to condition factors, however, without credible market evidence showing what that value impact is or should be, the appellant has failed to show the subject's property assessment was incorrect on market value grounds.

Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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.