



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

APPELLANT: Erika Kirsch
DOCKET NO.: 11-05846.001-R-1
PARCEL NO.: 11-04-31-303-014-0000

The parties of record before the Property Tax Appeal Board are Erika Kirsch, 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: \$16,040
IMPR.: \$54,824
TOTAL: \$70,864

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this 2011 appeal from a 2010 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 part split-level and part one-story single family dwelling of brick and frame construction with 2,083 square feet of living area. The dwelling was constructed in 1992. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached 500 square foot garage. The property has an 8,750

square foot site and is located in Crest Hill, Lockport Township, Will County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. As to the overvaluation contention, however, the appellant provided only two comparable sales to support the assertion. The rules of the Property Tax Appeal Board and the instructions on the appeal petition both indicate that not fewer than three recent sales of suggested comparable properties are necessary for a market value claim. (86 Ill.Admin.Code §1910.65(c)(4)). In support of the inequity argument, the appellant submitted information on four equity comparables located less than one-mile from the subject. The comparables are each described as similar in design, exterior construction and age to the subject dwelling. The comparables range in size from 1,764 to 2,129 square feet of living area and feature full or partial basements, central air conditioning and a garage ranging in size from 440 to 520 square feet of building area. Two of the comparables also have a fireplace. The comparables have improvement assessments ranging from \$47,420 to \$55,517 or from \$26.08 to \$26.88 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$35,162 or \$16.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,864. The subject property has an improvement assessment of \$54,824 or \$26.32 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted data prepared by the Lockport Township Assessor with information on six equity comparables located in the subject's subdivision. The comparables consist of split-level dwellings of similar exterior construction to the subject which were built between 1991 and 1993. The comparables range in size from 1,776 to 2,083 square feet of living area. Each comparable has a partial basement and a garage ranging in size from 480 to 520 square feet of building area. Four of the comparables have central air conditioning and one has a fireplace. These properties have improvement assessments ranging from \$47,769 to \$56,906 or from \$26.90 to \$29.22 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). 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 parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables were similar to the subject in location, design, age, size and/or features. These ten comparables had improvement assessments that ranged from \$47,420 to \$56,906 or from \$26.08 to \$29.22 per square foot of living area. The subject's improvement assessment of \$54,824 or \$26.32 per square foot of living area falls within the range established by the 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 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. 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

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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: January 23, 2015

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.