



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

APPELLANT: Ann & Charles Phillips
DOCKET NO.: 06-00389.001-R-1
PARCEL NO.: 16-05-23-201-029-0000

The parties of record before the Property Tax Appeal Board are Ann & Charles Phillips, 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: \$27,816
IMPR.: \$94,755
TOTAL: \$122,571

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 27 year-old, two-story style brick and frame dwelling that contains 2,715 square feet of living area. Features of the home include central air conditioning, two fireplaces on one stack, a 644 square foot garage and a partially finished walkout basement.

Appellant Charles Phillips appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants submitted several property record cards and a grid analysis of three comparable properties located near the subject. The comparables consist of two-story style brick,

brick and stone, or brick and frame dwellings that were reported to be 29 years old and range in size from 2,579 to 2,961 square feet of living area. Features of the comparables include central air conditioning and a fireplace. Two comparables have partial finished basements and two have garages that contain 476 or 641 square feet of building area. One comparable was reported to have no basement or garage. These properties have improvement assessments ranging from \$75,377 to \$80,242 or from \$27.09 to \$29.22 per square foot of living area. The subject has an improvement assessment of \$94,755 or \$34.90 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$122,571 was disclosed. In support of the subject's assessment, the board of review submitted property record cards and a grid analysis of four comparable properties located in the subject's subdivision, one of which is located on the subject's street and block. The comparables consist of two-story style brick and frame dwellings that range in age from 5 to 23 years and range in size from 2,481 to 3,820 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 521 to 826 square feet of building area and full or partial unfinished basements. All four comparables have decks and two have walkout basements. These properties have improvement assessments ranging from \$97,533 to \$139,209 or from \$36.39 to \$39.31 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called deputy township assessor Dale Butalla as a witness. Butalla testified the subject's entire subdivision is in the same market area and that the board of review's comparables 3 and 4 have walkout basements like the subject, whereas the appellants' comparables do not. The witness testified walkout basements are more valuable by about \$2.50 per square foot than ordinary basements and also that the subject's two fireplaces on one stack makes the subject more valuable than homes with just one.

After hearing the testimony 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 Property Tax Appeal Board further finds that a reduction in the subject's

assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 overcome this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to three of the board of review's comparables because they were significantly newer than the subject. The Board finds a photograph submitted by the board of review depicts the appellants' comparable three as having a two-car garage. The Board finds four comparables were similar to the subject in design, age, size, location and most features and had improvement assessments ranging from \$27.09 to \$37.03 per square foot of living area. The subject's improvement assessment of \$34.90 per square foot of living area falls within this range and is below the board of review's comparable 3, which has a walkout basement like the subject. This comparable is several years newer than the subject, which justifies its higher improvement assessment. The board of review's witness testified homes with walkout basements are more valuable than homes without this feature. Therefore, the Board finds the evidence in the record supports the subject's assessment.

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.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence and the subject's assessment as determined 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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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: December 23, 2009

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.