



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

APPELLANT: Glen & Tracy Vineyard
DOCKET NO.: 11-00422.001-R-1
PARCEL NO.: 11-04-31-104-020-0000

The parties of record before the Property Tax Appeal Board are Glen & Tracy Vineyard, 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: \$13,300
IMPR.: \$44,827
TOTAL: \$58,127

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 and brick construction with 1,536 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, central air conditioning and an attached two-car garage. The property has

an 8,250 square foot site and is located in Crest Hill, Lockport Township, Will County.

The appellants contend assessment inequity as the basis of the appeal concerning both the subject's land and improvement assessments. In support of this argument the appellants submitted a two-page grid analysis with information on a total of six equity comparables. Each comparable is described as being in Richland, like the subject. The comparable parcels range in size from 8,250 to 11,647 square feet of land area with land assessments ranging from \$12,003 to \$14,962 or from \$1.28 to \$1.45 per square foot of land area. The parcels are improved with one bi-level, one tri-level and four one-story dwellings that were built between 1962 and 2002. The homes range in size from 1,391 to 1,752 square feet of living area. Two of the comparables have full or partial basements, four have central air conditioning, one has a fireplace and each comparable has a one-car or a two-car garage. The comparables have improvement assessments ranging from \$29,382 to \$43,065 or from \$20.47 to \$25.54 per square foot of living area.

Based on this evidence, the appellants requested a land assessment of \$12,000 or \$1.45 per square foot of land area and an improvement assessment of \$37,000 or \$24.09 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 \$58,127. The subject property has a land assessment of \$13,300 or \$1.61 per square foot of land area and an improvement assessment of \$44,827 or \$29.18 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a memorandum from the Lockport Township Assessor's Office along with information on six equity comparables. In the memorandum, the township assessor argued that appellants' comparables #2 and #5 differ in design/style from the subject one-story home and comparables #2 through #6 are each older homes with either slab or crawl-space foundations as compared to the subject's full basement foundation.

The six comparables presented by the assessor were located in the same Richland area as the subject. Each comparable consists of a one-story dwelling of frame or frame and brick construction with a full or partial basement. The dwellings were built between 1990 and 2001. The homes range in size from 832 to 1,992 square feet of living area. Five comparables have central

air conditioning and each has a garage ranging in size from 400 to 728 square feet of building area. The comparables have improvement assessments ranging from \$29,753 to \$63,000 or from \$28.26 to \$35.76 per square foot of living area. The comparables have parcels ranging in size from 5,440 to 10,880 square feet of land area with land assessments ranging from \$11,511 to \$14,068 or from \$1.29 to \$2.12 per square foot of land area.

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

In written rebuttal, the appellants argued that board of review comparable #6 was in a different subdivision and that comparable #3 has central air conditioning with a photograph of the outside condenser unit included with the submission. In addition, board of review comparables #2 and #4 have additional amenities such as a swimming pool or additional bathroom along with a three-car garage making these properties superior to the subject. The appellants also asserted that board of review comparable #5 has an odd lot "size" and is furthest away "with open land across the street." The appellants noted that excluding comparable #5, the average land assessment of the board of review comparables was \$1.46 per square foot of land area. Finally, the appellants noted that the subject's subdivision is an older neighborhood with homes from various decades.

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

As to the land inequity argument, the Board finds the best evidence of land assessment equity to be appellants' comparable #1 along with board of review comparables #4 and #6 as each of these three parcels contain 8,250 square feet of land area which is identical to the subject parcel. These comparables had land assessments that ranged from \$1.45 to \$1.61 per square foot of

land area. The subject's land assessment of \$1.61 per square foot of land area falls within the range established by the best comparables in this record. The Board gave reduced weight to the remaining comparables as each differed in lot size from the subject parcel. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

As to the improvement inequity argument, the Board finds the best evidence of assessment equity to be appellants' comparable #1 along with board of review comparables #2 and #3. These three comparables were most similar to the subject in design, age, size and/or features and had improvement assessments that ranged from \$38,894 to \$40,861 or from \$25.54 to \$31.29 per square foot of living area. The subject's improvement assessment of \$44,827 or \$29.18 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis and appears to be justified given the subject's newer age of 2001 as compared to two of these three comparables. While the appellants' comparable #1 could arguably justify a reduction in the subject's improvement assessment, one comparable does not establish a preponderance of the evidence. Furthermore, the Board gave reduced weight to the remaining comparables presented by the parties due to differences in design, age, size and/or features when compared to the subject property. Based on this record the Board finds the appellants 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 appellants have 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: 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.