



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

APPELLANT: Mark Michau
DOCKET NO.: 13-00134.001-R-1
PARCEL NO.: 19-09-32-305-010-0000

The parties of record before the Property Tax Appeal Board are Mark Michau, 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: \$34,353
IMPR.: \$108,981
TOTAL: \$143,334

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 2013 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 two-story dwelling of brick construction with 3,733 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, a fireplace and an attached three-car garage. The property has a 16,657 square foot site and is located in Frankfort, Frankfort Township, Will County.

The appellant contends assessment inequity as the basis of the appeal concerning both the subject's land assessment and the improvement assessment with four different properties to support each argument.

In support of the land inequity argument, the appellant submitted information on four land equity comparables located within one-half block of the subject property. The comparable parcels range in size from 17,961 to 35,145 square feet of land area and have land assessments ranging from \$19,000 to \$46,745 or from \$1.01 to \$1.53 per square foot of land area. Based on this evidence and an average of the land assessments per square foot, the appellant requested a reduced land assessment of \$20,821 or \$1.25 per square foot of land area.

In support of the improvement inequity argument, the appellant submitted information on four improvement equity comparables located within one-half block of the subject property. The comparables consist of two-story dwellings of brick and frame exterior construction that were 2 to 7 years old. The dwellings range in size from 4,335 to 4,783 square feet of living area and feature unfinished basements ranging in size from 2,277 to 2,352 square feet of building area. Each home has central air conditioning, a fireplace and a garage ranging in size from 768 to 936 square feet of building area. The comparables have improvement assessments ranging from \$105,852 to \$117,197 or from \$24.42 to \$25.15 per square foot of living area. Based on this evidence and an average of the improvement assessments per square foot, the appellant requested a reduced improvement assessment of \$92,056 or \$24.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Notice of Final Decision on Assessed Value by the Board of Review disclosing the total assessment for the subject of \$143,334. The subject property has a land assessment of \$34,353 or \$2.06 per square foot of land area and an improvement assessment of \$108,981 or \$29.19 per square foot of living area.

In rebuttal, the board of review submitted a letter and evidence prepared by Joseph N. Kral, Frankfort Township Assessor. The assessor noted that the appellant purchased the subject property in October 2012 for \$430,000 and obtained a substantial assessment reduction for 2013 based on this purchase price. The township assessor also noted that the data includes four recent sales for analysis. The Property Tax Appeal Board will not

further address this comparable sales evidence as it is not responsive to the appellant's lack of assessment uniformity argument.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on eight land equity comparables located in close proximity to the subject. The comparable parcels range in size from 15,364 to 19,405 square feet of land area and have land assessments ranging from \$33,786 to \$42,522 or from \$2.06 to \$2.34 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on eight improvement equity comparables located in close proximity to the subject. The comparables consist of two-story dwellings of brick exterior construction that were 2 to 7 years old. The dwellings range in size from 3,462 to 3,894 square feet of living area and feature unfinished basements ranging in size from 1,749 to 2,067 square feet of building area. Each home has central air conditioning, a fireplace and a garage ranging in size from 749 to 1,068 square feet of building area. The comparables have improvement assessments ranging from \$119,530 to \$144,117 or from \$31.44 to \$37.01 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement 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 neither the subject's land nor improvement assessments is not warranted.

As to the land inequity argument, the parties submitted a total of 12 comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced

weight to appellant's land comparables #1 and #4 as these parcels are each more than twice the size of the subject parcel.

The Board finds the best evidence of land assessment equity to be appellant's comparables #2 and #3 along with the board of review's eight comparables. These ten comparable parcels range in size from 15,364 to 19,405 square feet of land area and have land assessments ranging from \$19,000 to \$42,522 or from \$1.06 to \$2.34 per square foot of land area. The subject's land assessment of \$2.06 per square foot of land area falls within the range established by the best comparables in this record and is well-supported by four of the board of review land comparables which have an identical per-square-foot land assessment. Based on this record the Board finds the appellant 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 parties submitted a total of 12 comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's improvement comparables as the dwellings are all substantially larger than the subject dwelling. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, the comparables presented by the appellant, the smallest of which is 4,335 square feet in size, are dissimilar to the subject dwelling of 3,733 square feet of living area.

The Board finds the best evidence of improvement assessment equity to be the eight board of review improvement comparables. These dwellings range in size from 3,462 to 3,894 square feet of living area and feature unfinished basements ranging in size from 1,749 to 2,067 square feet of building area. Each home has central air conditioning, a fireplace and a garage ranging in size from 749 to 1,068 square feet of building area. These comparables have improvement assessments ranging from \$119,530 to \$144,117 or from \$31.44 to \$37.01 per square foot of living area. The subject's improvement assessment of \$108,981 or \$29.19 per square foot of living area falls below the range established by the best comparables in this record both in terms of total improvement assessment and on a per-square-foot basis.

In conclusion, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvement were inequitably assessed and 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.

Chairman

K. L. Ferr

Mark Albino

Member

Member

Jerry White

Member

Acting 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: September 18, 2015

A. Portol

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.