



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

APPELLANT: Larry Grubart
DOCKET NO.: 13-00236.001-R-1
PARCEL NO.: 05-06-04-108-008-0000

The parties of record before the Property Tax Appeal Board are Larry Grubart, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago, 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: \$10,783
IMPR.: \$35,530
TOTAL: \$46,313

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 frame construction with 1,554 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning and a 460

square foot garage. The property has an 8,700 square foot site and is located in Plainfield, Troy Township, Will County.

The appellant contends assessment inequity as a basis of the appeal. In support of this argument the appellant submitted limited information on three equity comparables located "within the subject's immediate neighborhood." The comparables consist of two-story or split-level/one-story frame dwellings that were 12 or 13 years old. The homes range in size from 1,747 to 2,386 square feet of living area, two of which feature partial basements. Each home has central air conditioning and a garage ranging in size from 400 to 462 square feet of building area. One of the comparables also has a fireplace. The comparables have improvement assessments ranging from \$33,440 to \$44,888 or from \$18.52 to \$19.14 per square foot of living area. In the brief with the appeal, the appellant requested an improvement assessment of \$18.82 per square foot of living area for the subject based upon these equity comparables or, as stated in the brief, an improvement assessment of \$29,251.

In addition or as an alternative, the appellant contends overvaluation as a basis of the appeal. In support this argument the appellant in a brief reported that the subject property was purchased in November 2010 for \$115,000. In further support the appellant submitted a copy of the Settlement Statement reflecting the purchase date and price. Based on this market value evidence of \$115,000, the appellant requested a total assessment of \$28,750 which would reflect a market value of approximately \$86,259.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Final Decision disclosing the total assessment for the subject of \$46,313. The subject's total assessment reflects an estimated market value of \$139,539 or \$89.79 per square foot of living area, including land, when using the 2013 three-year median level of assessment in Will County of 33.19% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$35,530 or \$22.86 per square foot of living area.

In response the board of review submitted a memorandum and data gathered by Kimberly Anderson, the Troy Township Assessor. She contends that the subject dwelling is a Willow model home and none of the appellant's equity comparables were Willow model dwellings. As to the sale of the subject property, Anderson reported that the transfer occurred by Special Warranty Deed and that the seller/buyer was a financial institution. A copy of

the relevant PTAX-203 Illinois Real Estate Transfer Declaration also reflected that the property was advertised prior to the sale transaction.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven comparable sales and on four equity comparables.

The sales consist of homes that were built between 1995 and 2001 and range in size from 1,442 to 1,602 square feet of living area. The grid analysis revealed six comparables have full basements and one has a partial crawl. The grid did not provide data concerning location and/or other features of the comparables. These properties sold between February 2012 and November 2013 for prices ranging from \$115,000 to \$194,000 or from \$77.03 to \$128.48 per square foot of living area, including land.

The equity comparables consist of dwellings of 1,554 square feet that were built in 1999 or 2000. The homes have basements, central air conditioning and a 460 square foot garage. One of the comparables also has a fireplace. These properties have improvement assessments ranging from \$35,293 to \$36,908 or from \$22.71 to \$23.75 per square foot of living area.

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

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

The Property Tax Appeal Board has given little weight to the subject's November 2010 purchase price of \$115,000 which occurred some 25 months prior to the assessment date at issue of January 1, 2013. The Board finds this purchase price is remote in time and thus less likely to be indicative of the subject's

market value as of the assessment date at issue in this proceeding.

The Board finds the best evidence of market value to be the board of review comparable sales. These comparables bracket the subject's dwelling size and date of construction and sold between February 2012 and November 2013 for prices ranging from \$115,000 to \$194,000 or from \$77.03 to \$128.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$139,539 or \$89.79 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayer also contends assessment inequity as a 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 Board finds the best evidence of assessment equity to be the board of review equity comparables. The Board has given reduced weight to the appellant's equity comparables which differ more in age, dwelling size, design and/or features when compared to the subject dwelling. These four equity comparables presented by the board of review were similar to the subject in age, size and/or features and had improvement assessments that ranged from \$35,293 to \$36,908 or from \$22.71 to \$23.75 per square foot of living area. The subject's improvement assessment of \$35,530 or \$22.86 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot basis. 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 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.