



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

APPELLANT: Ann Phillips  
DOCKET NO.: 13-00290.001-R-1  
PARCEL NO.: 16-05-23-201-029-0000

The parties of record before the Property Tax Appeal Board are Ann Phillips, 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: \$26,272**  
**IMPR.: \$88,296**  
**TOTAL: \$114,568**

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.<sup>1</sup>

**Findings of Fact**

The subject property is improved with a two-story single family dwelling of brick and stucco construction that was built in 1978. Features of the home include a partial walk-out basement that is finished, central air conditioning, three fireplaces, a

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<sup>1</sup> The Property Tax Appeal Board conducted a consolidated hearing with Docket No. 12-00437.001-R-1, which was the 2012 appeal of the subject property. Separate decisions will be issued for each tax year.

deck and an attached garage with 644 square feet of building area. The property is located in Homer Glen, Homer Township, Will County.

The appellant and her husband, Charles Phillips, appeared before the Property Tax Appeal Board contending assessment inequity with respect to the improvement assessment as the basis of the appeal. As part of her argument the appellant indicated on the appeal form the subject dwelling had 2,715 square feet of living area. In support of the subject's size the appellant submitted a copy of a property record card indicating the subject dwelling had 1,506 square feet of living area on the first floor and 1,209 square feet of living area on the second floor for a total of 2,715 square feet of living area. The appellant also submitted a copy of a survey depicting the ground dimensions of the subject dwelling. Mr. Phillips also testified they measured the subject dwelling and came up with 2,609 square feet of living area. He testified that they measured the exterior of the bricks of the house using a 100 foot tape measure. Mr. Phillips stated they were willing to accept the 2,715 square feet of living area.

Mr. Phillips testified that they measured the home two or three years ago. Mr. Phillips testified they measured the exterior of the first floor and excluded the garage and porch. He also testified the second floor of the home is not as big as the first floor. On the second floor they measured the interior of each room and added for the thickness of the walls. As a result they were not willing to swear that their measurement of the 2,609 square feet was accurate and they would accept the size of 2,715 square feet as reflected on the old property record card. Mr. Phillips argued that even if you accept the size of 2,772 square feet of living area as referenced by the board of review the subject dwelling is still inequitably assessed.

In support of the assessment inequity argument the appellant submitted descriptions and assessment information on four comparable properties that were improved with two-story dwellings of brick, brick and cedar, brick and stone or frame and brick construction that ranged in size from 2,607 to 3,131 square feet of living area.<sup>2</sup> The appellant indicated the comparable dwellings ranged in age from 26 to 35 years old. Each comparable had a basement, central air conditioning, one

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<sup>2</sup> These were the assessment equity comparables as used in the appellant's 2012 appeal. The properties and the subject property had the same improvement assessment for the 2012 and 2013 tax years, however, the subject and each comparable had a lower land assessment in 2013.

fireplace and an attached garage that ranged in size from 475 to 704 square feet of building area. The appellant indicated that comparable #1 had a swimming pool. The appellant testified the comparables were selected due to similarity to the subject in age, size and location in the Oak Valley I subdivision where the subject is located. She also testified that the data regarding the comparables was taken from their property record cards. These comparables had improvement assessments ranging from \$70,238 to \$78,884 or from \$25.19 to \$26.96 per square foot of living area. On the appeal form the appellant requested the subject's improvement assessment be reduced to \$70,780, however, in the written analysis the appellant stated that if you applied the average improvement assessment of the comparables by 2,715 square feet you arrive at an improvement assessment of \$70,209.

Under cross-examination the appellant agreed the subject has a finished basement and the basement is a "walkout." She also agreed that the dwelling has three fireplaces; however, the home has one chimney with three openings. With respect to comparable #4, Mr. Phillips thought this property was in Oak Valley 1, however, the property was in Oak Valley 3. Mr. Phillips did not know if the property had a walk-out basement. Mr. Phillips thought this property backed to the forest preserve and did not back up to the sewage treatment facility. Mr. Phillips agreed that if the property was located next to a sewage treatment plant it would be less desirable. With respect to comparable #3, Mr. Phillips testified that he had not been in the house but believed the property had a finished basement. With respect to appellant's comparable #2 the appellant had not seen the basement and did not know if it was a walk-out basement. Mr. Phillips did note that appellant's comparable #1 had a large deck area and an above ground pool. He further noted that comparable #2 had a gazebo with approximately 188 square feet. He also testified that comparable #4 had an extra building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,568. The subject property has an improvement assessment of \$88,296. Appearing before the Property Tax Appeal Board on behalf of the board of review was John Trowbridge, Deputy Supervisor of Assessments, Susan Wiberg member of the board of review and Dale D. Butalla, Chief Deputy Assessor of Homer Township.

At the beginning of the hearing Mr. Trowbridge explained that the board of review had submitted an Apex sketch of the subject dwelling with the calculations of the subject's size totaling

2,772 square feet of living area. He also testified that photographs of the subject dwelling were submitted showing various kick-outs on the dwelling and an inset for the entrance of the subject dwelling that are not depicted on the survey submitted by the appellant. He argued the survey submitted by the appellant does not accurately reflect the square footage of the dwelling.

Mr. Butalla was called as a witness. With respect appellant's comparable #4, identified by property index number (PIN) 05-24-103-009, Butalla testified the aerial map submitted by the board of review (which is part of Exhibit A in the 2013 appeal) depicts this property as being located adjacent to the sewer treatment plant.

Butalla testified Oak Valley was considered to be one neighborhood and in selecting comparables they looked for two-story homes with walkout basements that were close in size to the subject property. In support of its contention of the correct assessment the board of review submitted information on six equity comparables identified by the Homer Township Assessor's office that were improved with two-story dwellings of brick and vinyl, brick and cedar siding, brick and stucco or brick, stucco and stone exterior construction that ranged in size from 2,632 to 2,912 square feet of living area. The dwellings were constructed from 1979 to 1987. Each comparable had a basement, central air conditioning, one fireplace and an attached garage ranging in size from 610 to 686 square feet of building area. These comparables had improvement assessments ranging from \$70,238 to \$91,386 or from \$26.07 to \$32.48 per square foot of living area. The subject has an improvement assessment of \$31.85 per square foot of living area when using 2,772 square feet.

The grid submitted by the board of review contained an error in that the subject is described as having one fireplace when it actually has a three fireplaces on one chimney. He testified the property record card contains a fireplace icon noting the location of each fireplace. The subject's property record card depicts the subject as having a fireplace in the basement, on the first floor and on the second floor.

The board of review also submitted a grid analysis of the appellant's comparables. With respect to appellant's comparable #1, Butalla testified that the above-ground pool is not assessed and the deck surrounding the pool is not assessed because once the pool is removed the deck would have no value.

Butalla also testified that the sketch depicting the subject property with the Apex Software calculations were based on measurements he took of the property.

Butalla also testified the comparables used by the board of review were located in the subject's subdivision. The witness agreed, however, the appellant's comparables were located closer to the subject property than were the board of review comparables. Butalla had submitted aerial maps depicting the location of the comparables used by the parties relative to the subject property.

### 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 first issue before the Board is the determination of the correct size of the subject property. The appellants asserted the subject contained alternatively 2,715 square feet of living area based on that previously reported on the subject's property record card or 2,609 square feet of living area based on exterior and interior measurements of the subject dwelling. Testimony from Butalla was that he measured the subject property and the measurements were reflected on the subject's updated property record card and the area calculations were made by a computer software program. Based on the testimony provided by Butalla together with a copy of the property record card containing the dimensions and area calculations, the Property Tax Appeal Board finds the subject property has 2,772 square feet of living area.

With respect to the assessment inequity argument, the Property Tax Appeal Board finds the parties submitted nine equity comparables located in the same subdivision as the subject, Oak

Valley, in support of their respective positions. Board of review comparable #3 was the same property as appellant's comparable #3. The Board finds the best comparables in the record to be appellant's comparables #1, #2 and #3 and board of review comparables #3, #4 and #5. These comparables were most similar to the subject in age and had relatively similar features as the subject dwelling with differences being primarily due to number of fireplaces and the walk-out basement feature. These properties had improvement assessments ranging from \$70,238 to \$91,386 or from \$25.25 to \$32.48 per square foot of living area. The subject's improvement assessment of \$88,296 or \$31.85 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given appellant's comparable #4 as there was an issue with respect to its location near a sewage treatment plant. Less weight was given board of review comparables #1, #2, and #6 due to age as these dwellings were eight or nine years newer than the subject dwelling. 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.

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.

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Chairman

*K. L. Ferr*

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Member

*Mark Albino*

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Member

*Jerry White*

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Member

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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. Portel*

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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.