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2017 IL App (3d) 150272-U

Order filed February 7, 2017

IN THE
APPELLATE COURT OF ILLINOIS
THIRD DISTRICT

2017

ARTHUR D. OFFERMAN, PATRICK)	Appeal from the Circuit Court of the 12th Judicial Circuit, Will County, Illinois.
SALISBURY, JOHN GINTER, MARTIN)	
KRUSZKA, JULIA KRUSZKA,)	
RICHARD T. GOOLSBY, MARY B.)	
GOOLSBY, THOMAS W. KIELY,)	
KATHLEEN KIELY, LAURA P.)	
O'BRIEN, MARTIN W. FRAIN, RALPH)	
KREKEL, JANICE KREKEL, JACK)	
WOODARD, JEAN WOODARD,)	
THOMAS PIERSON, NANCY)	
PIERSON, RONALD WALTER, JUDY)	
WALTER, STEVEN SANTERELLI,)	
LYNN SANTERELLI, DAVID W.)	
BARTELS, NANCY T. BARTELS,)	
DONALD C. ROSENDALE,)	
ELIZABETH ROSENDALE, DOUGLAS)	
PIRC, CHRISTINA PIRC, MICHAEL)	
KAPINUS, KAREN KAPINUS, RICCO)	
A. CAMPAGNOLO, ANGELA L.)	
WARD, THOMAS J. CERNAK,)	
DEBORAH L. CERNAK, DENNIS J.)	
EICHHOLZER, NATALIE L.)	
EICHHOLZER, BRETT MORRIS,)	
STEPHANIE MORRIS, THOMAS R.)	
ECHLIN, MARILYN A. ECHLIN,)	
RICHARD J. PAYNE, GLORIA E.)	
PAYNE, BARRY SCHEDIN, LINDA)	
SCHEDIN, JOHN BARKOSKI,)	
BRADLEY PIERCE, PATRICK)	Appeal No. 3-15-0272
POLCYN, DOREEN POLCYN, NORRIS)	Circuit No. 12-MR-793

AMMONS, VERONICA AMMONS,)	
JOHN GUZINSKI, EILEEN GUZINSKI,)	
ERIC PETERSON, KATHLEEN)	
PETERSON, GERRIT D.)	
VANDBENT, BARBARA J.)	
VANDBENT, TERRY SPREITZER,)	
MELINDA SPREITZER, WILLIAM J.)	
MCNEELEY, JODY L. MCNEELEY,)	
JOHN D. BISHOP, ELAINE J. BISHOP,)	
MICHAEL B. BROWN, PHYLLIS M.)	
BROWN, RAYMOND G. PETRIC,)	
STEVE ANDERSON, PAUL F.)	
BOSTJANCIC, LINDA J. BOSTJANCIC,)	
and RITA K. MCPHERSON TRUST,)	
)	
Plaintiffs-Appellants,)	
)	
v.)	
)	
WILL COUNTY SUPERVISOR OF)	
ASSESSMENTS and CLERK OF THE)	
BOARD OF REVIEW and 2009 ACTING)	
JACKSON TOWNSHIP ASSESSOR)	
RHONDA R. NOVAK, WILL COUNTY)	
BOARD OF REVIEW and ITS)	
MEMBERS TERESA "SUSAN")	
WIBERG, SHARON L. MORELLI, and)	
NIKKI SANDERS, 2009 BOARD OF)	
REVIEW MEMBERS in their official)	
capacity SHARON L. MORELLI,)	
TERESA "SUSAN" WIBERG, and)	
SUSAN MCMILLAN, WILL COUNTY)	
TREASURER and ex-officio WILL)	
COUNTY COLLECTOR STEVE)	
WEBER,)	The Honorable
)	Barbara N. Petrunaro,
Defendants-Appellees.)	Judge, presiding.

JUSTICE CARTER delivered the judgment of the court.
Justice Lytton concurred in the judgment.
Justice Schmidt dissented.

ORDER

¶ 1 *Held:* In a tax-objection case, the plaintiffs failed to establish by clear and convincing evidence that the assessed value of the properties involved had been determined in violation of the uniformity requirement. The appellate court, therefore, affirmed the trial court's judgment, which ruled in favor of defendants on plaintiffs' tax-objection complaint and denied plaintiffs' claim for relief.

¶ 2 The plaintiffs, numerous real property owners in Jackson Township, Will County, Illinois, filed a tax-objection complaint against the county supervisor of assessments, the clerk of the county board of review, the board itself, the past and current board members, the acting township assessor, and the county collector (collectively referred to as defendants), challenging the assessed value of plaintiffs' properties for the 2009 tax year and subsequent years. Plaintiffs claimed, among other things, that the assessed value had been illegally determined in violation of the constitutional principle of uniformity of taxation and sought a refund of a portion of the taxes they had paid. After a bench trial, the trial court found that plaintiffs had failed to establish a violation of the uniformity requirement and denied plaintiffs' claim for relief. Plaintiffs appeal. We affirm the trial court's judgment.

¶ 3 **FACTS**

¶ 4 In April 2012, the plaintiffs filed their tax-objection complaint in the instant case. In the complaint, plaintiffs alleged essentially that the assessed value of their properties for the 2009 tax year and subsequent years had been determined in a non-uniform manner and that the assessments were, therefore, illegal. More specifically, plaintiffs claimed that: (1) for the 2009 tax year, a six percent increase in assessments was needed for all assessed property in Jackson Township; (2) the acting township assessor met that need by applying different percentage increases to the assessed value of certain residential properties (plaintiffs' properties) in various subdivisions in the township, rather than by applying a six percent increase in assessments across-the-board to all of the taxable property in the township; (3) the tax assessment increase

was imposed in that manner to avoid having to apply a six percent increase to the assessed value of the properties of preferred residential, commercial, and industrial taxpayers; (4) by assessing plaintiffs' properties in that manner, the taxing authorities (defendants) acted contrary to state law and violated plaintiffs' constitutional rights; and (5) the 2009 property tax assessments had an effect on the assessed value of plaintiffs' properties for subsequent years. There were four Jackson Township subdivisions that were referenced in the complaint: Tanglewood Bluff subdivision (Tanglewood), Noel Estates subdivision, Timber Creek subdivision, and the School Trustees subdivision. Plaintiffs alleged further in the complaint that pursuant to the 2009 assessment, the assessed value of the land in Tanglewood was increased by 36% and the assessed value of the buildings was increased by 12% (counts 1 to 9 of the complaint), the assessed value of the land in Noel Estates was increased by 18% and the assessed value of the buildings was increased by 11.5% (counts 10 to 22), the assessed value of the land in Timber Creek was increased by 13% and the assessed value of the buildings was increased by 5% (counts 23 to 37), and the assessed value of the land and the buildings in the School Trustees subdivision was increased by 9% each (count 38).

¶ 5 A bench trial was held on the plaintiffs' tax-objection complaint in April 2013. During the course of the hearing, the parties stipulated to the admission of numerous exhibits, which had been presented by the plaintiffs. With those exhibits, the trial court had before it a summary of all of the pertinent information on all of the properties involved, various property record cards, a neighborhood study listing all of the property sales in the township for the three-year period prior to the assessment year, and various tax assessment maps.

¶ 6 The only witness to testify at the hearing was Rhonda Novak, who had been the Will County supervisor of assessments for the past 13 years. During her testimony, Novak described

the real property taxation process in Will County, the function of the supervisor of assessments, and the role of the township assessors in the taxation process. As the supervisor of assessments, Novak was responsible for overseeing the assessment process in the entire county. According to Novak, it was important to do so to make sure that areas of the county were not over or under assessed. By law, residential property was supposed to be assessed at one third (33 1/3%) of its market value. Novak wanted to make sure that the county's assessments as a whole received a multiplier of one from the Department of Revenue. A multiplier below one meant that the county's real property was over assessed for property tax purposes and that the assessed values needed to be reduced. A multiplier above one meant that the county's real property was under assessed and that the assessed values needed to be raised.

¶ 7 In late 2008, Novak took over as the acting township assessor for Jackson Township in Will County. The current township assessor had passed away and it was one of Novak's duties, as the county supervisor of assessments, to serve as the acting assessor for any township that did not have an assessor. When Novak took over as the acting assessor, the property tax records for Jackson Township were in a state of disarray. Many of the property record cards were incomplete and did not contain a sketch of the building or house that was on the property. Measurements for some parcels were on napkins or on the back of place mats. Because of the condition of the records, Novak believed that it was necessary to start from scratch and to actually review all of the parcels to try to give them a fair and accurate value so that the situation in the township would not just keep rolling out of control.

¶ 8 In 2009, Novak continued to serve as both the acting Jackson Township assessor and as the county supervisor of assessments. In her role as the latter, Novak determined that the assessed value of the residential property in Jackson Township as a whole needed to be increased

by 5.24%. Novak made that determination based upon a neighborhood study that listed all of the sales for Jackson Township over the past three years and based upon the overall level of assessments certified by the Department of Revenue for 2009.

¶ 9 In her capacity as the acting township assessor, Novak set out to determine how to implement the 5.24% increase in assessments. At the hearing, Novak testified at length about the procedure that she used as the acting township assessor to assess the residential property in Jackson Township. Novak stated that she could not just apply a 5.24% increase across the board because she knew that many of the residential properties in the township were not at fair assessment values and that applying a blanket increase would only serve to continue the inequity. Novak also knew that some of the subdivisions in the township needed larger adjustments to their assessed value than other subdivisions.

¶ 10 For each subdivision, Novak determined a subdivision-wide adjustment factor that would be applied initially to all homes in the subdivision. According to Novak, she determined the appropriate adjustment factor for each of the subdivisions involved by doing all of the things that a township assessor would normally do in trying to bring the assessed value of an area to one third of the market value, without having to appraise each property individually. Novak drove through the subdivisions, viewed aerial photographs, and looked at numerous pieces of information, including the three-year neighborhood study, the level of assessments for the sales that took place, and the property record cards for every parcel. Novak considered the type and construction of the homes involved, the square footages, the price or assessed value per square foot, amenities, and the current assessed value of any outlier properties that existed (properties that had the highest and lowest assessed values in the subdivisions). Novak stated that she essentially spread out all of that information across a table, looked at the subdivisions, looked at

the numbers, had her calculator, and determined with her expertise what the adjustment factor should be for each of the subdivisions involved.

¶ 11 In the end, Novak determined that an 18% subdivision-wide increase in the assessed value was appropriate for all of the homes in the Tanglewood subdivision. Novak commented, however, that not every residential property in Tanglewood got an 18% increase in assessed value. The outlier properties might not have received an 18% increase. In addition, properties that appeared to already have the correct assessed value due to a sale, an appeal, or some other circumstance were pulled from the process, and the adjustment factor was not applied to them.

¶ 12 After Novak determined and applied the appropriate adjustment factor to each subdivision as the acting township assessor, she closed the tax books, and sent out notices to the taxpayers. The property tax increase was a very heated issue in Jackson Township in 2009, so Novak held a township informational meeting to address residents' concerns. Hundreds of people attended the meeting. Any taxpayer or resident who raised a concern was brought in to discuss valuation and was allowed to point out anything that Novak might have missed in determining the assessed value of the parcels. In addition, Novak went out to the parcels where concerns had been raised and made any corrections or changes that were warranted to the assessed value of those parcels based upon the information she had learned. She also made changes to the assessed value of any other parcels that were affected by the new information. Overall, at least 50% of the Tanglewood residents were brought in to discuss concerns that they had raised over the assessed value of their property. Novak did not know how many homes in the Tanglewood subdivision actually received a change in the assessed value from the initial 18% increase but stated that there were several. Although some adjustments were made for people who did not come forward, the majority of the people that did not come to talk to Novak

about the assessed value of their property did not have their assessment changed from the initial 18% subdivision-wide increase that was imposed for the 2009 tax year. Novak followed the same procedure in the other subdivisions that were referenced in the tax-objection complaint.

¶ 13 When specifically asked during her testimony, Novak denied that she applied one factor to all of the residential property in the Tanglewood subdivision. Novak also denied that the value that she placed on the residential property in Tanglewood for the 2009 tax year as the acting township assessor was determined solely based upon a subdivision-wide factor without any consideration of square footage, style of home, or construction method. Rather, Novak explained, that when a township assessor looked at a subdivision, he or she was looking at everything in that subdivision. There was not always a mathematical formula or exactitude as to how a township assessor came up with the appropriate number. According to Novak, the initial number in this case was based on the neighborhood study and her attempt to get the residential properties in the township to the one-third valuation level, but there were many other factors that went into the actual valuation as well.

¶ 14 As the acting township assessor, Novak deemed it necessary for 2009 to look at all of the residential, commercial, and industrial assessments in Jackson Township. Every property was reviewed, and those that needed a change in assessed value were changed. Novak denied that she treated the property of the objectors in this case differently than any other similar property in the township. Novak confirmed that she did not use a different methodology on the tax objectors' properties than she did on other similar properties in Jackson Township and stated that she treated all like residential properties in the township the same. Novak did not apply a recent-sales approach to some parcels and a subdivision approach to others. Rather, Novak determined on a subdivision-by-subdivision basis different percentage increases or decreases that needed to

be made to the assessed values, but that was just the math aspect of it, not the process. Novak stated further that she used the same process on all of the residential parcels in Jackson Township to determine the assessed value of those parcels for the 2009 tax year, the same process that was used throughout the county.

¶ 15 According to Novak, the assessed value of the residential properties in the Tanglewood subdivision was increased more than it was in some of the other subdivisions in Jackson Township because Tanglewood was older than the other subdivisions. The newer subdivisions had been costed out when they were put onto the tax rolls. Tanglewood, however, had only been receiving the yearly mass appraisal factor. Inflationary factors that were occurring prior to 2008 had not been applied to Tanglewood, only the township-wide figure had been applied. Novak acknowledged, however, that the fact that she had increased the assessed value of the land and buildings in Tanglewood more than 5.24% in 2009 meant that other people's properties in the township did not receive any increase in assessed value whatsoever. Novak acknowledged further that the assessed value of each of the properties in question for every subsequent year was based at least in part on the assessed value of the property for the prior year.

¶ 16 For the three years prior to 2009, there were four sales in the Tanglewood subdivision. The assessed value for those sales ranged between \$25 and \$40 per square foot. In Novak's opinion, that was enough sales information to use as a guide to know if there was a valuation issue in the subdivision. Novak agreed, however, that all of the assessed values of the objectors' properties were within that \$25 to \$40 per square foot range prior to any adjustments being made.

¶ 17 One of the parcels that had sold in the Tanglewood subdivision during the relevant time period was a vacant lot. The lot had sold for \$80,000 but only had a market value for tax

purposes of just under \$57,000, which meant that the value of the lot was under assessed for tax purposes. For most of the parcels in Tanglewood, the assessed value of the land was increased from \$18,900 to \$25,700 (market value of \$77,100), an amount that Novak acknowledged was supported by the sale amount of the vacant lot. Novak commented, however, that she looked at land sales and used her expertise to make sure that all of the land values in Jackson Township were equitable and fair. The land assessment was just part of the allocation that was used to get the total assessed value. As for the particular vacant lot that was sold, the assessed value was not increased after the sale because the property was going to be assessed as new construction due to improvements that had been made or were going to be made on the property. Novak stated further, although in reference to another subdivision, that it was not unusual to leave assessed value unadjusted after a sale (to not “sale chase”). Novak pointed out that the assessed value of one third of the market value was a median level and that not every property was going to be at the one-third level.

¶ 18 According to Novak, the assessed value of the residential property in Jackson Township and the county began to fall after 2009. As a result, the assessed value of the residential property in Jackson Township was reduced by 3.1% in 2010, by 8.7% in 2011, and by 12.8% in 2012.

¶ 19 After the evidence portion of the hearing had concluded, the trial court took the case under advisement, and the parties submitted written closing arguments. The trial court later issued a written decision finding that plaintiffs had failed to prove by clear and convincing evidence a lack of uniformity in the taxation process. The trial court, therefore, ruled in favor of defendants on the tax-objection complaint and denied plaintiffs’ claim for relief. This appeal followed.

¶ 20 ANALYSIS

¶ 21 On appeal, plaintiffs argue that the trial court erred in ruling in favor of defendants on plaintiffs' tax-objection complaint. Plaintiffs assert that the evidence presented at the hearing on the complaint showed that the Will County taxing authority violated plaintiffs' constitutional right of uniformity of taxation in determining the assessed value of plaintiffs' properties for the 2009 tax year and subsequent years by applying various subdivision-wide multipliers, rather than by determining the assessed value of each individual property based upon the particular characteristics of each property. Defendants disagree with that assertion and argue that the trial court's ruling was proper and should be affirmed.

¶ 22 A trial court's ruling made after a bench trial on a tax-objection complaint will generally not be reversed on appeal unless it is against the manifest weight of the evidence. See *Application of Rosewell*, 286 Ill. App. 3d 814, 821 (1997). The manifest weight of the evidence standard, however, will not be applied in a situation, such as in the present case, where the issue raised is whether the assessed value of the property in question was based upon an improper method of valuation, rather than a mere difference of opinion as to the market value of the property. See *Walsh v. State Property Tax Appeal Board*, 286 Ill. App. 3d 895, 898 (1998). Under those circumstances, a *de novo* standard of review will be applied. See *id.*

¶ 23 In a tax-objection case, the taxes, assessments, and levies that are the subject of the tax-objection complaint will be presumed to be correct and legal. See 35 ILCS 200/23-15(b)(2) (West 2012); *People ex rel. Devine v. Murphy*, 181 Ill. 2d 522, 524, 527 (1998). That presumption, however, may be rebutted. 35 ILCS 200/23-15(b)(2) (West 2012); *Devine*, 181 Ill. 2d at 524-25, 527. The plaintiff has the burden in a tax-objection proceeding to prove any contested matter of fact by clear and convincing evidence. 35 ILCS 200/23-15(b)(2) (West 2012); *Devine*, 181 Ill. 2d at 524-25, 527. The trial court shall grant relief when the objector

satisfies that burden and shows that the assessment in question is incorrect or illegal. See 35 ILCS 200/23-15(b)(3) (West 2012); *Devine*, 181 Ill. 2d at 527. Although considerable deference is given to the assessment adopted by the board of review or board of appeals, a tax-objection proceeding is not an appeal on the record from the board, and evidence may be presented in the trial court. See *Devine*, 181 Ill. 2d at 535 (clarifying that the “*de novo*” language contained in the statute was merely meant to indicate that evidence may be presented in the trial court and that the tax objection proceeding was not an appeal on the record from the board review or board of appeals).

¶ 24 In this particular case, plaintiffs alleged that the method used to determine the assessed value of their properties for the 2009 tax year violated their constitutional right of uniformity of taxation. The Illinois Constitution of 1970 provides, in pertinent part, that taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law. Ill. Const. 1970, art. IX, § 4(a); *Walsh*, 286 Ill. App. 3d at 899. Uniformity requires equality in the burden of taxation. *Walsh*, 286 Ill. App. 3d at 899. An equal tax burden cannot exist, however, without uniformity in both the basis of assessment and in the rate of taxation. *Id.* Under the uniformity requirement, taxing officials may not value the same kinds of properties within the same taxing boundary at different percentages of their true market value—there must be equality of taxation in proportion to the value of the property taxed. *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998). In addition, when taxing officials attempt to correct a disparity in property tax values, they must do so in a manner that complies with the uniformity requirement. *Id.* at 235. That is, they must use the same uniform method for determining or altering the assessed value of all like properties. See *id.* As indicated above, a

party objecting to a tax assessment on the basis of lack of uniformity bears the burden of proving the disparity by clear and convincing evidence. *Id.* at 234.

¶ 25 In the present case, after having reviewed record thoroughly, we find that plaintiffs failed to prove by clear and convincing evidence that the method used by Novak to address the property tax disparity in Jackson Township violated the uniformity requirement. See *Walsh*, 181 Ill. 2d at 235. During the hearing on the tax-objection complaint, Novak testified at length about the method that she used to determine how to appropriately implement the 5.24% increase that was needed in the assessed value of the taxable property in Jackson Township for the 2009 tax year. The process used by Novak, both before and after the initial assessment, was extensive. In determining the initial percentage increase in assessment that was needed in each of the subdivisions, Novak personally viewed all of the subdivisions. She later placed out on a table for her review all of the pertinent information—the property record cards of every parcel, the neighborhood study, and the Department of Revenue information—and applied her expertise to all of that information. Novak explained in detail and with specificity the reason that the assessed value of the Tanglewood properties was increased more than the assessed value of the properties in the other subdivisions—because the other subdivisions were newer and had been costed out for property tax purposes when they were added to the tax rolls, whereas Tanglewood had merely received the yearly mass appraisal factor for the past several years.

¶ 26 After the initial assessment process was completed, the appropriate notice was sent out, and Novak or her staff members met with each of the taxpayers who raised concerns. Novak went out to those properties where concerns had been raised and made any adjustments that were warranted to the assessed value of those properties and to any other properties to which the concerns that had been raised would also apply. In addition, Novak was directly asked numerous

times at the hearing on the complaint and testified repeatedly that she used a uniform method in assessing and adjusting the properties in Jackson Township and that the same uniform method of valuation was applied to all like properties in the township. Under those circumstances, we conclude that plaintiffs failed to satisfy their burden of proof in the proceedings and that the trial court properly ruled in favor of defendants on the tax-objection complaint.

¶ 27 CONCLUSION

¶ 28 For the foregoing reasons, we affirm the judgment of the circuit court of Will County.

¶ 29 Affirmed..

¶ 30 JUSTICE SCHMIDT, dissenting.

¶ 31 I disagree with the majority's conclusion that the plaintiffs in this case failed to prove, by clear and convincing evidence, that Novak's methodology violated the uniformity clause of the Illinois Constitution. Increases or decreases in the assessed values of homes on a subdivision-by-subdivision basis is a blatantly unsystematic method of valuation. For this reason and those that follow, I respectfully dissent.

¶ 32 In *Walsh*, the Pekin Township assessor, as in every other general assessment year since 1957, raised the fair cash value of all Pekin Township properties by the sales-assessment ratio factor. *Walsh*, 181 Ill. 2d at 232. This resulted in the sales-assessment ratio for Pekin Township properties ranging from 7% to 68%. *Id.* at 233. Following the reassessment, various township residents complained to the county board of review that a certain property, the Herget House, had been under assessed given its recent sales price of \$355,000. *Id.* at 232. The board agreed, and raised the assessed value of the property from \$40,850 to \$100,000. *Id.* The owners of Herget House appealed the revised assessment, arguing that it violated the uniformity clause of the Illinois Constitution. *Id.*

¶ 33 The Illinois Supreme Court agreed that the new assessment of the Herget House violated the uniformity clause. *Id.* at 234. It explained that, although the new assessment was a more appropriate amount, the board’s valuation resulted in the plaintiffs “arbitrarily paying property taxes on a greater percentage of their property’s fair cash value than do other property owners.” *Id.* at 236. The court further explained that, “until such time as Tazewell County systematically ascribes true fair cash value to all like properties, plaintiffs are entitled to the benefits they have accrued under a uniform, though flawed, basis of valuation.” *Id.* at 237.

¶ 34 Here, prior to the 2009 assessment, the sales-assessment ratio of Jackson Township properties ranged from 9.3% to 156.86%. Rather than raise the fair cash value of all Jackson Township properties by the sales-assessment ratio factor (a uniform, though flawed method of valuation (*Walsh*, 181 Ill. 2d at 237)), Novak determined that because of the extreme disparity, certain properties’ assessed values needed raised more than others. However, following the 2009 assessment, the sales-assessment ratio of Jackson Township properties was still widely disproportionate—it ranged from 18.22% to 156.83%. In addition, although all properties in Jackson Township were reviewed during the 2009 assessment, not all properties received a change in their assessed value. This evidence, in and of itself, proves that Novak’s methodology violated the plaintiffs’ right to equality in the burden of taxation.

¶ 35 To be clear, I do not disagree with Novak’s testimony that certain properties in the increased subdivisions were vastly under assessed prior to 2009, nor that Novak’s method brought certain properties’ assessed values closer to the statutorily-required 33.3%. However, the supreme court has continually stressed that, “where assessors have disregarded the injunction of the law and made an assessment of property far below its real cash value, *their misconduct must also follow the principle of uniformity, and their assessments of all persons must be at the*

same proportional value.” (Emphasis added.) *People’s Gaslight & Coke Co. v. Stuckart*, 286 Ill. 164, 173 (1918).

¶ 36 By raising assessed values of some properties using one subdivision-wide multiplier, while raising assessed values of other properties using a different subdivision-wide multiplier and leaving even more properties’ assessed values untouched, Novak altered the basis for assessing values in Jackson Township in a nonuniform manner. Such a basis may have been acceptable, had the end result been equality in the burden of taxation across the board. However, as noted above, that was not the case. To reiterate what the supreme court stated in *Walsh*, plaintiffs are entitled to the benefits they have accrued under a uniform, though flawed, basis of valuation until such time as the assessor’s office systematically ascribes true fair cash values to all residential properties in Jackson Township. *Walsh*, 181 Ill. 2d at 237. For these reasons, I would reverse the judgment of the circuit court of Will County.