



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

APPELLANT: Nancy Warner
DOCKET NO.: 11-00467.001-R-1
PARCEL NO.: 21-14-21-338-001-0000

The parties of record before the Property Tax Appeal Board are Nancy Warner, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$9,652
IMPR.: \$35,182
TOTAL: \$44,834**

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 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 1.5-story dwelling of frame construction with approximately 1,500 square feet of living area.¹ The dwelling was constructed in 1920. Features of the

¹ The appellant submitted two appraisals with dwelling size conclusions of 1,438 and 1,457 square feet of living area, respectively. Each appraiser included a schematic drawing to support their calculations. The board of

home include a full unfinished basement, central air conditioning, a fireplace and a detached two-car garage of 440 square feet of building area. The property has an approximately .20-acre site and is located in Monee, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted two separate appraisals of the subject property along with a cover letter discussing the evidence.² An appraisal prepared by Jerome T. Dea, Jr. estimated a market value for the subject property of \$135,000 as of January 22, 2011. The three sales analyzed in this report sold between March 2010 and November 2010 with sale or asking prices of all five comparables ranging from \$114,900 to \$155,000. An appraisal prepared by Raymond R. White estimated a market value for the subject property of \$135,000 as of May 14, 2011. The four sales analyzed in this appraisal sold between May 2010 and November 2010 with all five comparables having sale or asking prices ranging from \$134,900 to \$165,000.

Based on this evidence, the appellant requested a total assessment of \$43,332 which would reflect a market value of

review reported a dwelling size of 1,500 square feet and provided a property record card with a schematic drawing to support the dwelling size conclusion. Based on this record, the Board finds that these size discrepancies do not prevent making a determination of the correct assessment of the subject property.

² As part of that letter, the appellant requested relief for "property taxes previously paid" for the years the subject property was purportedly improperly assessed. As a matter of Board jurisdiction, the Property Tax Code clearly authorizes the Property Tax Appeal Board to determine "the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180) The Board has no jurisdiction to determine the correct assessment of the subject property for years other than 2011 in this decision and there is no authority in the Property Tax Code to appeal for prior years that were not timely appealed. Corrections with regard to property records are provided for in the Property Tax Code (35 ILCS 200/14-20). The rule in Illinois is that taxes voluntarily, though erroneously, paid cannot be recovered unless recovery is authorized by statute. Jansen Real Estate Corp. v. P.J. Cullerton, 49 Ill. App. 3d 231, 236 (1st Dist. 1977); Aldens, Inc. v. Rosewell, 71 Ill. App. 3d 754, 757; Inland Real Estate Corp. v. Oak Park Trust and Savings Bank, 127 Ill. App. 3d 535, 549 (1st Dist. 1984); Bass v. South Cook County Mosquito Abatement Dist., 236 Ill. App. 3d 466, 467 (1st Dist. 1992). Since there is no statute providing for a recovery of taxes that may have been wrongly but voluntarily paid without protest, there is no method by which the appellant can obtain a refund for any years prior to the year in which an assessment complaint has been filed. However, it should be noted that a favorable decision from the Property Tax Appeal Board does allow for the filing of an appeal for the subsequent tax year. (See 35 ILCS 200/6-185; see also "Important Notice" at the end of this decision)

approximately \$130,000 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,979. The subject's assessment reflects a market value of \$144,472 or \$96.31 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Will County of 33.21% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review through the Monee Township Assessor submitted a memorandum along with information on four comparable sales. In the memorandum, the assessor noted that two of the comparables in one of the appraisals were not in Monee Township and/or were active listings that would not have been considered by the assessing officials in determining the subject's assessment. The four sales presented by the assessor occurred between July 2007 and September 2011 for prices ranging from \$151,000 to \$190,000.

Additionally, the assessor reported an analysis of three equity comparables to depict that the subject is equitably assessed. This data is not responsive to the appellant's overvaluation argument and thus, will not be further addressed in this decision.

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

In written rebuttal, the appellant provided copies of assessment reductions issued for the subject property in 2012 and 2013. Based on this evidence, the appellant has argued that the assessing officials have acknowledged that the subject property was inaccurately assessed. The appellant further made arguments regarding the assessments of comparable properties that were presented in her appraisal reports and argued that the subject was therefore inequitably assessed in light of this data. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the lack of assessment uniformity

argument made by the appellant in conjunction with her rebuttal argument. Additionally, this lack of assessment uniformity argument will not be further addressed as the appellant's appeal is based upon overvaluation, not upon lack of uniformity in the assessment process.³

Furthermore, the appellant cited descriptive information regarding the subject property taken from the Will County Supervisor of Assessments website which the appellant alleges is in error. The website printout specifically states:

Property information is retrieved periodically from the Local Township Assessor; therefore, the property characteristics may not be the most current. For the most current information regarding your property, please contact your Local Township Assessor and review your property's record card.

Given the appellant's arguments regarding the subject's dwelling size, the appellant reiterated that the assessing officials have an excess 43 square feet recorded for the subject property resulting in excess property taxes that should be refunded for the years the property description has been wrong. (See Footnote #2 above).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisals submitted by the appellant each of which present opinions of estimated market value for the subject of \$135,000 in both January and May 2011, respectively. The Board finds that the board of review did not refute the value conclusions in either of these reports. Additionally, the Property Tax Appeal Board gives no weight to the board of review's criticisms that comparables in the appraisal reports were located outside of

³ "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180)

Monee Township or were active listings rather than closed sales. With the exception of one of the comparables in the appraisal reports, the Board finds the properties were located in relatively close proximity to the subject property. Moreover, the Board finds that active listings tend to reflect the upper limit of value of properties and, with appropriate adjustments, are comparables that may be analyzed by licensed appraisers in arriving at an estimated market value of an appraised property.

Furthermore, the Property Tax Appeal Board has given no weight to board of review comparables #1, #3 and #4 as each of these three sales occurred in 2007 and 2008, dates that are far too distant in time from the assessment date at issue of January 1, 2011 to be relevant or potentially indicative of the subject's estimated market value. The only sale presented by the board of review which was more proximate to the valuation date was significantly lower than these dated sales. Additionally, the Property Tax Appeal Board has given little weight to board of review comparable #2 which sold in September 2011 as this dwelling differs in style from the subject by being part 1.5-story and part one-story and by being substantially larger with 2,104 square feet as compared to the subject dwelling.

The subject's assessment reflects a market value of \$144,472 or \$96.31 per square foot of living area, including land, which is above the appraised values in the record. The Board finds the subject property had a market value of \$135,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for Will County of 33.21% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.