



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

APPELLANT: Eric Dunlop  
DOCKET NO.: 11-00878.001-R-1 through 11-00878.007-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Eric Dunlop, the appellant; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-00878.001-R-1	23-15-03-204-019-0000	1,569	0	\$1,569
11-00878.002-R-1	23-15-03-204-018-0000	1,569	0	\$1,569
11-00878.003-R-1	23-15-03-204-017-0000	1,569	95,790	\$97,359
11-00878.004-R-1	23-15-03-204-016-0000	1,569	0	\$1,569
11-00878.005-R-1	23-15-03-204-015-0000	1,569	0	\$1,569
11-00878.006-R-1	23-15-03-204-014-0000	1,569	0	\$1,569
11-00878.007-R-1	23-15-03-204-009-0000	1,569	0	\$1,569

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 is improved with a 1.5-story dwelling of stone and siding exterior construction with 3,441 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, zoned heating and central air conditioning, one fireplace and a three-car attached garage. The property also has a detached wood frame with siding garage with approximately 1,508 square feet of building area. The property has seven parcels containing approximately 34,090 square feet of land area and is in Crete, Crete Township, Will County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$305,000, or \$88.64 per square foot of living area, including land, as of May 25, 2011. The appraisal was prepared by Samuel Antkeiwicz, who was not present at the hearing. The client was identified as First Savings Bank of Hegewisch and the assignment type was identified as a refinance transaction.

In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using four sales and two active listings. The properties were located in Crete or Beecher from .52 to 8.18 miles from the subject property. The appellant testified that he did not assist in the appraisal other than answering questions of the appraiser and had no knowledge about the comparables used in the report. The appellant asserted there was nothing he could add with respect to the appraisal. The comparables were improved with one 1.5-story dwelling, three 2-story dwellings and two ranch style dwellings that ranged in size from 2,600 to 3,250 square feet of living area. The dwellings ranged in age from new (0) to 21 years old. Each comparable had a full basement with two being finished, central air conditioning, one or two fireplaces and a two-car or a three-car garage. The comparables had sites ranging in size from 9,250 to 118,677 square feet of land area. Comparables #1 through #4 sold from June 2009 to October 2010 for prices ranging from \$250,000 to \$325,000 or from \$96.15 to \$123.34 per square foot of living area, including land. Comparables #5 and #6 were active listings with prices of \$349,900 and \$329,900 or for \$109.10 and \$114.43 per square foot of living area, including land, respectively. The appraiser made adjustments to the comparables for date of sale/listing and differences from the subject to arrive at adjusted prices ranging from \$284,000 to \$333,790. Using this data the appraiser arrived at an estimated market value of \$305,000. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,773. The subject's assessment reflects a market value of \$321,509 or \$93.43 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.

Appearing before the Property Tax Appeal Board on behalf of the board of review were Nicole Sanders, Chairman of the Will County Board of Review, and Sandy Drolet, Crete Township Assessor.

In rebuttal the township assessor testified that comparable sales #2 and #3 in the appellant's appraisal were located in Beecher, Washington Township, which differed from the subject's location. Additionally, Chairman Sanders asserted these two comparables have different tax structures and are in different taxing districts than the subject property.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales identified by the township assessor. The assessor testified that it was difficult to find comparable sales in this location. The comparables identified by the township assessor were located in Crete and were improved with three, 2-story dwellings, a split level style dwelling and a 1-story style dwelling that ranged in size from 2,270 to 3,312 square feet of

living area. The dwellings were constructed from 1993 to 2006. Each comparable had a basement or lower level that ranged in size from 704 to 2,750 square feet, each comparable had central air conditioning, each comparable had one or three fireplaces and each comparable had attached and/or built in garages ranging in size from 454 to 804 square feet of building area. The sales occurred from September 2008 to October 2010 for prices ranging from \$299,500 to \$350,000 or from \$91.44 to \$154.19 per square foot of living area, including land. The assessor testified the median sales price of the comparable sales was \$102.63 per square foot of living area, which supported the subject's assessment considering the fact the subject has an additional garage. She also indicated the comparables she used would not have as much land as the subject property and do not have the extra detached garage the subject property has.

Under cross-examination the assessor testified that the market based on the sale dates of the comparables was superior to the market as of the assessment date at issue.

In rebuttal, the appellant contends the assessor's statement that the market was trending down slightly from 2009 to 2011 was generous. He thought the market was worse than described by the assessor.

### **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.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$305,000. However, the appraiser was not present at the hearing to be subject to cross-examination about the selection of the comparable sales, the adjustment process and the overall methodology utilized to arrive at his opinion of value. Additionally, the appraisal had an effective date of May 5, 2011 while the assessment date at issue is January 1, 2011. In reviewing the time adjustments contained in the report the appraiser made negative adjustments to the sales from their respective sale/listing dates to May 5, 2011, indicating the market was in decline. However, these adjustments would cause the appraised value to understate the value of the subject property as of January 1, 2011, five months earlier. As a result the Property Tax Appeal Board gives less weight to the conclusion of value contained in the appraisal but will examine the raw sales data.

In reviewing this record the Board finds the best evidence of market value to be appraisal comparable sale #4 and board of review comparable sales #2 and #4. These properties were improved with improved with two-story dwellings located in Crete that ranged in size from 3,250 to 3,312 square feet of living area. The dwellings ranged in age from new to being constructed in 2006. These properties had similar features as the subject property with the exception none had the additional 1,508 square foot detached garage enjoyed by the subject property. These properties sold from July 2009 to September 2010 for prices ranging from \$300,000 to \$339,900 or from \$91.44 to \$102.63 per square foot of living area, including land.

The subject's assessment reflects a market value of \$321,509 or \$93.43 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. The Board finds the subject's assessment is reflective of fair cash value as of January 1, 2011, when considering these sales and the fact the subject property enjoys an additional detached garage and larger land area. Less weight was given appellant's appraisal comparable sales #1 and #6 as these properties differed from the subject in style and comparable #6 was a listing. Less weight was given appraisal comparable sales #2 and #3 as these properties were located in Beecher, approximately 8 miles from the subject property. Less weight was given appraisal comparable sale #5 as this property was a listing. Less weight was given board of review sale #1 as this property sold in September 2008, not proximate in time to the assessment date at issue. Less weight was given board of review sales #3 and #5 as these properties differed from the subject in style. Based on this evidence the Board finds 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



Member



Member

Member



Acting Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: August 19, 2016



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.