



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

APPELLANT: Lucas & Kristin Kotara
DOCKET NO.: 11-05444.001-R-1
PARCEL NO.: 14-12-12-101-034-0000

The parties of record before the Property Tax Appeal Board are Lucas & Kristin Kotara, the appellants, by attorney William I. Sandrick of the Sandrick Law Firm LLC, in South Holland, 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: \$38,250
IMPR: \$102,893
TOTAL: \$141,143

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed this 2011 appeal from a 2010 decision issued by the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 parcel is improved with a two-story single-family dwelling of brick exterior construction built in 2006 and containing approximately 4,231 square feet of living area.¹ The

¹ The appellants' appraiser reported a dwelling size of 4,231 square feet supported by a detailed schematic drawing whereas the board of review

dwelling features a full finished basement,² a fireplace, central air conditioning and a four-car garage. The property has a 1.38-acre site and is located in Manhattan, Manhattan Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$425,000 as of September 2, 2011. Based on this evidence, the appellants requested an assessment reduction reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$173,300. The subject's assessment reflects a market value of \$521,831 or \$123.34 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 Manhattan Township Assessor submitted a memorandum and a two-page grid analysis with information on five comparable sales which included the three sales presented by the appellants' appraiser and two additional properties identified by the assessor as comparables #2 and #3. In the memorandum, the township assessor noted that appraisal sale #2 was a one-story dwelling and appraisal sale #1 was a "short sale." Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

Conclusion of Law

The appellants contend 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

submitted a property record card with a schematic concluding 4,015 square feet of living area.

² The assessing officials reported an unfinished basement for the subject, but the appellants' appraiser reported a finished basement and reported having inspected both the interior and exterior of the subject property.

§1910.65(c). The Board finds the appellants 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 appraisal submitted by the appellants reflecting an estimated market value of \$425,000 as of September 2, 2011 which is supported by the board of review's use of the three sales in the appellant's appraisal report as supportive evidence. Furthermore, the Property Tax Appeal Board has given little weight to the two additional sales presented by the board of review as one of these comparables has an inground swimming pool which is not a feature of the subject property and the other comparable has a substantially smaller parcel when compared to the subject property. The subject's assessment reflects a market value of \$521,831 or \$123.34 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$425,000 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.