



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

APPELLANT: Mark Turk
DOCKET NO.: 12-00216.001-R-1
PARCEL NO.: 05-06-11-206-008-0000

The parties of record before the Property Tax Appeal Board are Mark Turk, 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: \$26,650
IMPR.: \$56,450
TOTAL: \$83,100

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 2012 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 one-story dwelling of frame exterior construction with 3,116 square feet of living area.¹

¹ The appellant's appraiser reported a dwelling size of 3,116 square feet of living area with a schematic drawing. The assessing officials reported a dwelling size of 3,111 square feet of living area, but lacked any schematic drawing to support the contention. The Board finds this slight size dispute

The dwelling was constructed in 1970. Features of the home include a full finished basement, central air conditioning, two fireplaces and a 488 square foot two-car attached garage. The property has a 22,500 square foot site and is located in Joliet, Troy Township, Will County.

The appellant contends 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 \$250,000 as of October 3, 2012.

The appellant also submitted information on four comparable sales. Three of the comparables are shared with the appellant's appraisal.

Based on this evidence, the appellant requested an assessment of \$86,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,280. The subject's assessment reflects a market value of \$316,727 or \$101.65 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Will County of 33.24% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and documentation gathered by the Troy Township Assessor. As to the appellant's appraisal, the assessor stated that the subject property does not have a full basement. The assessor argued that comparable #1 is a part two-story and part one-story design and not a split-level design. The assessor asserted comparable #1 does not have a full basement but does have an in-ground swimming pool. Comparable #2 was an estate sale and comparable #3 was a trustee deed and not advertised for sale.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables contain from 2,044 to 3,617 square feet of living area and sold from March 2011 to August 2012 for prices ranging from \$218,000 to \$330,000 or from \$91.24 to \$115.85 per square foot of living area, land included.

is not crucial to determining the correct assessment of the subject property based on the evidence in the record.

² The appellant's appraisal does have a Multiple Listing Service number for each comparable along with the number of days on the market.

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

In written rebuttal, the appellant issued a response to the assessor's memorandum.

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 appraisal submitted by the appellant for \$250,000 as of October 3, 2012. The Board finds that the comparable sales are located in the subject's neighborhood less than .44 of a mile from the subject property. The Board finds that the appraiser made logical and reasonable adjustments to the comparables for differences such as land size, age, dwelling size, condition, below grade finish, active listing and other features when compared to the subject. The Board gave less weight to the unadjusted comparable sales submitted by the board of review. The Board finds that the board of review did not disclose the distance from its comparables to the subject property. The Board finds that the board of review did disclose that only one of its comparables was in the subject's neighborhood. The Board finds that board of review comparables #1 and #2 were newer in age along with comparable #2 having a more land area when compared to the subject. The Board finds that board of review comparables #3 and #4 were considerably smaller in dwelling size than the subject property. The subject's assessment reflects a market value of \$316,728, which is greater than the appraised value. Since market value has been established the 2012 three year average median level of assessments for Will County of 33.24% 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.

Chairman

K. L. Fan

Mark Morris

Member

Member

Member

Acting Member

Robert Hoffmann

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: February 19, 2016

A. Proctor

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.