



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

APPELLANT: Wade Long
DOCKET NO.: 12-00269.001-R-1
PARCEL NO.: 11-04-18-410-045-0000

The parties of record before the Property Tax Appeal Board are Wade Long, 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: \$10,507
IMPR.: \$27,387
TOTAL: \$37,894

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 two-story duplex style dwelling of frame construction with 1,382 square feet of living area. The dwelling was constructed in 2003. Features of the home include a concrete slab foundation, central air conditioning and a one-car garage. The property has a 3,465 square foot site and is located in Romeoville, Lockport Township, Will County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on three suggested comparables. The comparables have varying degrees of similarity when compared to the subject and are located within one block of the subject property. The comparables are 1,784 or 1,382 square feet of living area, respectively and have sites ranging from 3,360 to 3,630 square feet of land area. The comparables sold from January 2011 to September 2011 for sale prices of \$115,000 or \$119,000 or from \$64.46 to \$86.11 per square foot of living area including land.

The comparables have improvement assessments ranging from \$32,533 to \$41,390 or from \$23.20 to \$24.24 per square foot of living area. The subject has an improvement assessment of \$32,356 or \$23.41 per square foot of living area.

The comparables have land assessments of \$10,507 or from \$2.89 to \$3.13 per square foot of land area. The subject has a land assessment of \$10,507 or \$3.03 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,863. The subject's assessment reflects a market value of \$128,950 or \$93.31 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. The subject has an improvement assessment of \$32,356 or \$23.41 per square foot of living area and a land assessment of \$10,507 or \$3.03 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and four equity comparables.

The four comparable sales had varying degrees of similarity when compared to the subject and shared two comparables with the appellant. The comparables sold from January 2011 to June 2012 for prices ranging from \$110,000 to \$119,000 or from \$61.66 to \$85.12 per square foot of living area including land.

The equity comparables had varying degrees of similarity when compared to the subject and were located on the same street as the subject. The comparables have improvement ranging from \$32,356 to \$34,129 or from \$23.14 to \$24.82 per square foot of living area.

The board of review did not disclose any lot sizes in their arguments for overvaluation or assessment equity.

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 parties submitted five sale comparables for the Board's consideration. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 which are shared by the board of review and board of review comparable sale #3. These most similar comparables sold for prices ranging from \$114,000 to \$119,000 or from \$82.49 to \$85.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$128,950 or \$93.31 per square foot of living area, including land, which is above the best comparable sales in this record. The Board gave less weight to appellant's comparable #1 and board of review comparable #2 as these comparables are considerably larger in dwelling size when compared to the subject. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellant also asserted unequal treatment in the subject's land and building assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in the assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is warranted.

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.