



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

APPELLANT: William McDonald  
DOCKET NO.: 12-00270.001-R-1  
PARCEL NO.: 14-12-19-100-029-0000

The parties of record before the Property Tax Appeal Board are William McDonald, the appellant, by attorney Jeffrey L. Fisher, of the Law Offices of Jeffrey L. Fisher in Wilmington; and the Will County Board of Review.

Based on the facts and exhibits presented, 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:

**LAND:** \$33,700  
**IMPR.:** \$71,750  
**TOTAL:** \$105,450

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 part 1.5-story and part one-story single family dwelling of frame exterior construction with 2,371 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an 810

square foot attached garage. The property has a 2.82 acre site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Restricted Use appraisal prepared by Peter J. Doyle estimating the subject property had a market value of \$270,000 as of September 4, 2012.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by setting forth three sales of properties located in Manhattan. A map included with the report indicates the comparables are from 2.15 to 5.94 miles from the subject property. No descriptive data was provided for these properties. The comparables sold for prices ranging from \$270,000 to \$295,000. The dates of sales were not reported. Based on this data, the appraiser estimated the subject had an estimated value under the sales comparison approach of \$270,000 as of September 4, 2012.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$86,666 which would reflect a market value of approximately \$260,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,450. The subject's assessment reflects a market value of \$317,238 or \$133.80 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 support of its contention of the correct assessment the board of review submitted information on five comparable sales. These comparables were located less than 4 miles from the subject property. The comparables have varying degrees of similarity and dissimilarity when compared to the subject. The comparables have sites ranging in size from 1.49 to 5 acres of land area. The comparables range in size from 1,315 to 2,860 square feet of living area. The comparables sold from July 2009 to May 2012 for prices ranging from \$340,000 to \$395,000 or from \$118.88 to \$170.63 per square foot of living area, including land.

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

**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 a restricted use appraisal report prepared by Peter J. Doyle. The Board gives the estimate of value contained in this appraisal report no weight. First, as provided in the Uniform Standards of Professional Appraisal Practice, a restricted use appraisal report is for client use only. (See Advisory Opinion 11 (AO-11), Uniform Standards of Professional Appraisal Practice, 2002 Edition, The Appraisal Foundation, p. 146; Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition, The Appraisal Foundation, p. 137. See also Standard Rule 2-2(c), Uniform Standards of Professional Appraisal Practice, 2002 Edition, The Appraisal Foundation, p. 27; and Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition, The Appraisal Foundation, p. 28, explaining that a Restricted Use Appraisal is for client use only). This type of report is not intended to be used by parties other than the client. In this instance, the client was identified as William P. McDonald, Jr., where the appellant is William McDonald. Second, the Board finds that the appraisal had an effective date of September 4, 2012 nine months after the assessment date at issue. Third, the sales utilized in the appraisal were not sufficiently detailed for purposes of analysis and no dates of sale were reported. The lack of descriptions regarding the physical characteristics of the comparables such as site size, style, living area, construction, age, foundation and/or features does not indicate whether the comparables were similar to the subject and/or whether adjustments for differences were warranted. Likewise, the lack of dates of sale does not indicate whether the sales occurred proximate to the valuation date at issue in the respective reports. Based on these considerations, the Property Tax Appeal Board finds the appellant did not submit sufficient credible evidence to challenge the correctness of the assessment for tax year 2012.

The Property Tax Appeal Board further finds the board of review submitted sufficient evidence indicating the subject property was not being overvalued. The board of review presented five sales that occurred from July 2009 to May 2012 for prices ranging from \$340,000 to \$395,000. The subject's assessment reflects a market

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value of \$317,238, which is below the range of sales in the subject's immediate area as reported by the board of review.

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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

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Member

*Jerry White*

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Member

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Acting Member

*Robert Steffen*

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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: December 18, 2015

*A. Proctor*

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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.