



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

APPELLANT: Erika Kirsch
DOCKET NO.: 12-00377.001-R-1
PARCEL NO.: 11-04-31-303-014-0000

The parties of record before the Property Tax Appeal Board are Erika Kirsch, 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: \$14,436
IMPR.: \$40,955
TOTAL: \$55,391

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 split-level and part one-story single family dwelling of brick and frame construction with 2,083 square feet of living area. The dwelling was constructed in 1992. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached 500 square foot garage. The property has an 8,750

square foot site and is located in Crest Hill, Lockport Township, Will County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted both assessment and sales information on three comparables. The comparables were described as similar in design, age and exterior construction to the subject dwelling. The comparables range in size from 1,620 to 2,129 square feet of living area and feature full or partial basements, central air conditioning and garages ranging in size from 440 to 520 square feet of building area. One of the comparables also has a fireplace and one comparable also has a pool. These comparables have improvement assessments ranging from \$30,560 to \$47,884 or from \$14.35 to \$27.95 per square foot of living area. These three comparables also sold between October 2011 and October 2012 for prices ranging from \$100,000 to \$135,000 or from \$61.73 to \$72.34 per square foot of living area, including land.

Based on this evidence, the appellant requested an improvement assessment of \$30,560 or \$14.67 per square foot of living area and a total assessment of \$44,996 which would reflect a market value of approximately \$135,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,778. The subject property has an improvement assessment of \$49,342 or \$23.69 per square foot of living area. The subject's total assessment reflects a market value of \$191,871 or \$92.11 per square foot of living area, including land, when applying the 2012 three-year median level of assessment for Will County of 33.24% as determined by the Illinois Department of Revenue.

The board of review submitted data and a memorandum prepared by the Lockport Township Assessor. The assessor noted that appellant's sales were short sales and/or were court ordered/HUD sales. In support of its contention of the correct assessment, the assessor provided both assessment and sales information on three comparables. The comparables were located in close proximity to the subject and consist of similar design and age to the subject property. The comparables range in size from 1,782 to 1,800 square feet of living area and feature basements, central air conditioning and a garage of either 420 to 520 square feet of building area. Two of the comparables have a fireplace. These properties have improvement assessments ranging from \$42,887 to \$48,228 or from \$24.07 to \$26.81 per

square foot of living area. Each of these comparables sold between June and August 2012 for prices ranging from \$159,900 to \$165,000 or from \$88.83 to \$91.72 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

In part, the taxpayer contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted based on lack of uniformity in the assessment process.

The parties provided six equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables were similar to the subject in location, design, age, size and/or features. These comparables had improvement assessments that ranged from \$30,560 to \$48,228 or from \$14.35 to \$27.95 per square foot of living area. The subject's improvement assessment of \$49,342 or \$23.69 per square foot of living area falls within the range established by the best comparables in this record on a square-foot-basis and appears to be justified given the subject's overall larger dwelling size when compared to most of these equity comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified based on grounds of lack of assessment uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in

its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

In part, the appellant also contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does support a reduction in the subject's assessment on grounds of overvaluation.

As to the assessor's criticisms of the sales presented by the appellant, the Board finds that as of July 16, 2010, the Property Tax Code mandates that the Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. (35 ILCS 200/16-183) The Property Tax Code defines a compulsory sale in part as "the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete." (35 ILCS 200/1-23) Thus, there is no basis to eliminate the comparable sales presented by the appellant for this 2012 appeal on the assertion that the transactions were short sale or foreclosure properties.

The parties submitted a total of six comparable sales for the Board's consideration. The Board finds the comparables submitted by both parties were similar to the subject in location, size, design, exterior construction and/or age. The comparables sold between October 2011 and October 2012 for prices ranging from \$100,000 to \$165,000 or from \$61.73 to \$91.72 per square foot of living area, including land. The subject's assessment reflects a market value of approximately

\$191,871 or \$92.11 per square foot of living area, including land, which is above the range established by all of the similar comparables both on a per square foot basis and in terms of overall value. After considering these comparable sales, the Board finds the appellant did demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is warranted on grounds of overvaluation.

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. Fen

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.