



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

APPELLANT: James Trimby
DOCKET NO.: 12-00385.001-R-1
PARCEL NO.: 01-24-12-300-071-0000

The parties of record before the Property Tax Appeal Board are James Trimby, the appellant; 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: \$6,356
IMPR.: \$48,107
TOTAL: \$54,463**

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 split-level dwelling of brick construction with 1,664 square feet of living area. The dwelling was constructed in 1956. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, a 569 square foot attached garage and a 672 square foot detached garage. The property has a 39,200 square foot site and is located in Wilmington, Custer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a "Summary Appraisal Report" estimating the subject property had a market value of \$115,000 as of June 12, 2012.

Based on this information, the appellant requested the subject's assessment be reduced to \$38,334.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,463. The subject's assessment reflects a market value of \$163,848 or \$98.47 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 Custer Township Assessor. The assessor asserted the appellant's comparables are not located in Custer Township.

In support of the subject's assessment, the township assessor submitted a grid analysis, property record cards and PTAX-203, Real Estate Transfer Declarations of four comparable sales located less than one mile from the subject property. The comparables range in size from 1,668 to 1,848 square feet of living area and sold from May 2009 to August 2012 for prices of \$170,000 to \$220,000 or \$95.40 to \$131.89 per square foot of living area, land included.

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

In rebuttal, the appellant submitted a letter written by the appellant's appraiser discussing the board of review evidence. The letter addressed each of the board of review comparables and the appraiser maintained that his estimated market value is more reflective of the current market value of the subject property.

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.

The Board gave no weight to the value conclusion contained in the appraisal submitted by the appellant. The appraisal disclosed three comparable sales and one sale listing. The grid analysis contained sale price, date, age, condition, location, lot size, construction, dwelling size, number of rooms, basement, garage and extras. There were no adjustments made to the comparables for differences when compared to the subject property to arrive at the final opinion of value.

The parties submitted a total of seven comparable sales/listing to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparable #1 as this sale occurred in May 2009, which is dated and less indicative of fair market value as of the subject's January 1, 2012 assessment date. None of the comparables submitted were split-level dwellings like the subject property. The remaining comparables had various degrees of similarity and dissimilarity in location, land size, age, dwelling size and features when compared to the subject. These comparables sold/listed between January 2011 and August 2012 for prices ranging from \$115,000 to \$212,000 or from \$67.01 to \$131.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,848 or \$98.47 per square foot of living area, including land, which is within the range established by the comparable sales/listing in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

Jerry White

Member

Acting Member

Robert Steffen

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: January 22, 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.