



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

APPELLANT: Kristine Carrier  
DOCKET NO.: 12-00411.001-R-1  
PARCEL NO.: 23-15-12-301-036-0000

The parties of record before the Property Tax Appeal Board are Kristine Carrier, the appellant, by attorney Russell T. Paarlberg of Lanting, Paarlberg & Associates, Ltd. in Schererville, 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: \$20,686  
IMPR: \$109,316  
TOTAL: \$130,002**

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 1.5-story dwelling of brick construction with 3,911 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished full basement, central air conditioning, a

fireplace<sup>1</sup> and an attached three-car garage of 944 square feet with an attic. The property has a 1.09-acre wooded site and is located in Crete, Crete 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 \$280,000 as of January 1, 2011, data on the recent purchase price of the subject property and a brief asserting that any "improvements" to the property consist largely of modifications to accommodate the appellant's husband who is a quadriplegic.

The subject property was purchased in April 2011 for \$255,900 from an unrelated party after the property had been advertised on the open market with the Multiple Listing Service for 313 days. A copy of the Settlement Statement reiterating the date and purchase price was also submitted. The appraisal acknowledged this recent sale data of the subject and noted the property was sold as a "short sale, cash."

The appraiser reported the dwelling was undergoing upgrading when inspected in August 2011 which resulted in the home being considered to be in "fair to poor condition." For the sales comparison approach to value, the appraiser analyzed three sales and two listings. The sales occurred between February 2010 and January 2011. The sales or asking prices ranged from \$239,900 to \$445,000 or from \$64.31 to \$111.11 per square foot of living area, including land. In the addendum, the appraiser reported all of the sales were short sales or foreclosures of similar homes in Crete or in the superior area of Frankfort due to the superior Lincolnway School District. The comparables have varying degrees of similarity to the subject property and the appraiser made adjustments to the comparables for differences resulting in adjusted sales and asking prices ranging from \$270,400 to \$400,000. Based on this analysis, the appraiser opined a market value for the subject as of January 1, 2011 of \$280,000.

Based on this evidence, the appellant requested a total assessment of \$83,128 which would reflect a market value of approximately \$249,410.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$143,406. The subject's assessment reflects a market value of

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<sup>1</sup> The appellant's appraiser reports the subject has a fireplace, but the assessing officials do not report this feature for the subject dwelling.

\$431,426 or \$110.31 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 board of review submitted a memorandum and data prepared by the Crete Township Assessor. As to the appellant's appraisal, the township assessor argued that three of the comparables in the appraisal were located in Frankfort Township. Moreover, the township assessor noted the inspection by the appraiser occurred in August 2011 with ongoing upgrading. As the home has since been repaired and therefore, the township assessor contends the assessment should not be based upon an appraisal performed before the repairs were made.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on two comparable sales of 1.5-story frame and brick dwellings that were built in 1977 and 1979, respectively. The homes contain 2,680 and 3,225 square feet of living area and feature unfinished basements, central air conditioning and an attached garage. The properties sold in July 2010 and October 2011 for prices of \$203,000 and \$229,900 or \$75.75 and \$71.29 per square foot of living area, including land. The grid analysis also reports adjusted sale prices for these properties of \$972,785 and \$863,308 or \$248.73 and \$220.74 per square foot of living area, including land. There is no data to support what adjustments were made to arrive at adjusted sale prices that are more than three times higher than the reported sale prices.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board has given reduced weight to the value conclusion of the appellant's appraisal report as the document was prepared

under the condition that the subject was in fair to poor condition as of January 1, 2011 since renovations were in process in August 2011 when the appraiser inspected the property. Since the valuation date at issue is January 1, 2012, the renovations are presumably complete and the market value conclusion of the appraisal is not reflective of the property's improved condition as of the assessment date at issue.

The Board has also given little weight to the two sales presented by the board of review as the dwellings are substantially older than the subject, differ in size and/or features when compared to the subject and one of the sales is remote in time to the valuation date of January 1, 2012. The Board has also given no weight to the "adjusted" sale prices presented by the board of review which are more than three times higher than the reported sales prices with no indication how the prices were adjusted.

The Board finds the best evidence of market value to be the appraisal sale #3 and active listing #5. These properties were similar to the subject in age, size and/or features for an appropriate comparison. The Board has given little weight to the remaining comparables in the appraisal report due to the dates of the sales being remote and/or differences in the comparables when compared to the subject property. The two best comparables had sale or asking prices of \$445,000 and \$400,000 or \$90.48 and \$111.11 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$431,426 or \$110.31 per square foot of living area, including land, which appears to be excessive when adjusting the comparables for differences in age, size and/or features as of the best comparables in the record.

The Board finds the subject property is overvalued and a reduction in the subject's assessment is justified.

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*

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Member

*Klaus Albrecht*

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Member

*Jerry White*

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Member

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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: November 20, 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.