



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

APPELLANT: Arlene Petrik  
DOCKET NO.: 12-00412.001-R-1  
PARCEL NO.: 23-15-05-202-057-0000

The parties of record before the Property Tax Appeal Board are Arlene Petrik, the appellant, by attorney Mary Anne Phelan, of Much Shelist in Chicago; 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:** \$5,151  
**IMPR.:** \$34,208  
**TOTAL:** \$39,359

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 dwelling of frame exterior construction with 2,165 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full basement and central air conditioning. The property is located in Steger, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables contain from 1,585 to 1,928 square feet of living area and sold from June 2010 to December 2011 for prices ranging from \$60,000 to \$100,000 or from \$33.22 to \$57.11 per square foot of living area, land included.

The appellant also submitted a brief which states "The property has been completely updated and listed for sale for over 2 months at \$110,000, but has not received a single offer".

The appellant requested the assessment be set no higher than \$39,359, which reflects a market value of \$118,077.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,923. The subject's assessment reflects a market value of \$129,131 or \$59.64 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 prepared by and documentation gathered by the Crete Township Assessor. As to the appellant's comparable sales, the assessor noted that comparable #1 was a ranch design, comparable #2 had two homes on a single lot and comparable #4 was a split-level design.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The board of review shares one comparable with the appellant. The comparables contain from 1,507 to 1,806 square feet of living area and sold from April 2009 to October 2010 for prices ranging from \$60,000 to \$124,900 or from \$33.22 to \$75.93 per square foot of living area, land included.

The board of review requested the assessment be confirmed.

#### **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 six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #2, #3 and #4 along with the board of review comparables. These comparables sold from April 2009 to October 2010, which are dated and less likely to be indicative of the subject's market value as January 1, 2012. The Board gave less weight to the appellant's comparable #1 due to its one-story design when compared to the subject's two-story design. The Board finds the best evidence of market value to be the appellant's brief which states that the subject property has been updated and listed for sale with no offers for \$110,000. The listing price sets the upper limit of value as of the assessment date. The Board finds the board of review did not present any evidence to challenge or to refute the contention that the subject property has been updated and listed for sale. Therefore, a reduction in the subject property's assessment is warranted commensurate to the appellant's request.

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*

*Mark Morris*

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Member

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Member

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Member

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Acting Member

*Robert Hoffmann*

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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: February 19, 2016

*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.