



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

APPELLANT: Vince Lawless  
DOCKET NO.: 12-00422.001-R-1  
PARCEL NO.: 12-02-12-203-030-0000

The parties of record before the Property Tax Appeal Board are Vince Lawless, the appellant, by attorney Jerri K. Bush 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:** \$9,300  
**IMPR.:** \$27,204  
**TOTAL:** \$36,504

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 1,552 square feet of living area. The dwelling was constructed in 1988. Features of the home include a concrete slab foundation, central air conditioning and a 481 square foot two-car attached garage. The property has a

9,906 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 1, 2010 for a price of \$109,524. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the Settlement Statement reiterating the purchase date and price; a copy of the Multiple Listing Service data sheet depicting the property had been on the market for 29 days, a listing date of April 7, 2010 with an asking price of \$105,000 and describing the subject is "priced to sell, REO, seller may not be able to convey possession at time of closing, eviction procedures may have begun and no showings, drive by only". A copy of the Listing & Property History Report was also submitted.

The appellant also submitted information on three comparable sales located from .64 to .90 of a mile from the subject property. The comparables are improved with two-story dwellings and were built in 1962 and 1969. Two comparables have a garage. The appellant's grid analysis did not disclose land size, basement foundation, finished basement area, central air conditioning, exterior construction and number of fireplaces. The dwellings range in size from 1,488 to 2,000 square feet of living area. These properties sold in February 2011 and September 2011 for prices ranging from \$75,000 to \$92,299 or from \$44.86 to \$55.11 per square foot of living area, land included.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,000. The subject's assessment reflects a market value of \$144,404 or \$93.04 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 located

in the same subdivision as the subject property. The board of review's grid analysis did not disclose land size, age of property, basement foundation, finished basement area, central air conditioning, exterior construction, number of fireplaces and garage or carport. The dwellings range in size from 1,678 to 2,682 square feet of living area. These properties sold from January 2009 to December 2011 for prices ranging from \$159,000 to \$205,000 or from \$76.44 to \$94.76 per square foot of living area, land included.

The board of review requested that the assessment be confirmed.

In written rebuttal, the appellant stated that the assessor did not submit property record cards for their comparables and they are much larger in building size than 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in June, 2010 for a price of \$109,524. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 29 days. In further support of the transaction the appellant submitted a copy of the settlement statement and the Multiple Listing Service sheet. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Both parties presented information on a total of eight suggested comparables. The Board finds both parties did not disclose pertinent descriptive information about the comparable

properties. Consequently, the Board gave little weight to both parties' comparables due to the lack of descriptive information which prevents a meaningful analysis. Based on this evidence the Board finds 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*

*Mario Alvino*

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Member

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Member

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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: 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.