



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

APPELLANT: Robert Polit
DOCKET NO.: 12-00429.001-R-1
PARCEL NO.: 19-09-11-102-036-0000

The parties of record before the Property Tax Appeal Board are Robert Polit, 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 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: \$2,993
IMPR.: \$71,345
TOTAL: \$74,338

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 condominium unit with 1,994 square feet of living area. The dwelling was constructed in 2001. Features of the home include a garage. The property has

a 2,810 square foot site and is located in Tinley Park, Frankfort Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables sold from November 2011 to March 2012 for sale prices ranging from \$185,000 to \$200,000 or from \$93.58 to \$96.05 per square foot of building area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,338. The subject's assessment reflects a market value of \$223,640 or \$112.16 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 correspondence from the township assessor addressing the appellant's three comparables.

In support of its contention of the correct assessment the board of review submitted a grid analysis of 28 condominium comparable sales. The comparables sold from January 2009 to May 2011 for sale prices ranging from \$220,000 to \$249,900 or from \$104.56 to \$123.16 per square foot of building area, land included.

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 parties submitted 31 comparable sales for the Board's consideration. The Board gave less weight to board of review comparable sales #1 through #13, #15 through #19 and #24 through #28. These comparables sold from January 2009 to October 2010, which is less indicative of fair market value as of the subject's January 1, 2012 assessment date. The Board finds the best evidence of market value to be appellant's comparable sales

and board of review comparable sales #14, #20, #21, #22 and #23. These most similar comparables sold for prices ranging from \$185,000 to \$231,000 or from \$93.58 to \$115.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$223,640 or \$112.16 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

Chairman



Member



Member

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: May 22, 2015



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.