



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

APPELLANT: David Oxley  
DOCKET NO.: 12-00462.001-R-1  
PARCEL NO.: 11-04-34-207-012-0000

The parties of record before the Property Tax Appeal Board are David Oxley, the appellant, by attorney Jerri K. Bush, Attorney at Law 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:** \$4,241  
**IMPR.:** \$12,802  
**TOTAL:** \$17,043

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 one-story dwelling of frame exterior construction with 816 square feet of living area. The dwelling was constructed in 1919. Features of the home include a full unfinished basement. The property has a 6,384 square foot site and is located in Lockport, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 2010 for a price of \$39,113. 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. The appellant also submitted an unsigned copy of the "Closing Statement". In further support of the transaction the appellant submitted a copy of the Multiple Listing Service data sheet, which depicts the subject property had been on the market for 19 days, a listing date of September 13, 2010 with an asking price of \$41,999, describing the subject as "sold in as is condition" and a copy of the Listing & Property History Report.

The appellant also submitted information on three comparable sales located from .22 to .46 of a mile from the subject property. The comparables consist of one-story dwellings. Two comparables were built in 1950 and 1979. No date of construction was given for comparable #1. The homes contain from 900 to 950 square feet of living area. These properties sold from April 2011 to February 2012 for prices ranging from \$26,800 to \$39,800 or from \$29.78 to \$43.36 per square foot of living area, land included.

Based on this evidence, the appellant requested an assessment of \$13,036 which reflects a market value of \$39,112 or \$47.93 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,043. The subject's assessment reflects a market value of \$51,273 or \$62.83 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 Lockport Township Assessor. As to the appellant's comparable sales, the assessor noted that the sales were all "Special Warranty Deeds" and invalid. The assessor reiterated that the subject property was a Sheriff's sale in 2010 and sold "as is".

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables contain from 952 to 1,445 square feet of living area. These properties sold from May 2011 to May 2012 for prices ranging from \$59,900 to \$115,000 or from \$60.28 to \$79.58 per square foot of living area, land included.

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

In written rebuttal, the appellant reiterated the contention that the subject's sale transaction was an arms-length transaction and the best evidence of market value.

### 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.

As to the purchase price of the subject property that occurred in October 2010 for \$43,000, the Property Tax Appeal Board has given little weight to this sale which was 15 months prior to the assessment date at issue of January 1, 2012 and therefore is found to be remote in time and less likely to be indicative of the subject's market value as of the assessment date

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to the board of review comparable #3. This comparable was a 1.5-story design when compared to the subject's one-story design. The Board finds the remaining comparables have varying degrees of similarity in location, dwelling size and other features when compared to the subject. These comparables sold from April 2011 to February 2012 for prices ranging from \$29.78 to \$62.92 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$62.83 per square foot of living area, including land, which is within the range established by the comparable sales 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.

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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

\_\_\_\_\_  
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*

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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.