



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

APPELLANT: Cortland Campbell  
DOCKET NO.: 12-00479.001-R-1  
PARCEL NO.: 21-14-21-412-051-0000

The parties of record before the Property Tax Appeal Board are Cortland Campbell, the appellant, by attorney Leonard Schiller of Schiller Klein PC, 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:** \$16,381  
**IMPR.:** \$53,423  
**TOTAL:** \$69,804

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 part two-story and part one-story single-family dwelling of frame and masonry construction with 2,750 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full basement, central air conditioning, a fireplace and an attached

702 square foot garage. The property has a .25-acre site and is located in Monee, Monee Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence disclosing the subject property was purchased for \$195,000 on December 17, 2010, approximately 12 months and two weeks prior to the January 1, 2012 assessment date. The appellant failed to complete Section IV - Recent Sale Data of the Residential Appeal petition and only submitted a brief, a copy of the Settlement Statement and an "Escrow Receipt and Disbursement Authorization." 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 \$75,086. The subject's assessment reflects a market value of \$225,890 or \$82.14 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 rebuttal the board of review submitted a statement from Sandra Heard, Monee Township Assessor, asserting that page 2 of the appellant's Residential Appeal petition reporting a purchase date of December 17, 2012 was not supported by the evidence. She further reported the mortgage recorded with that sale was for \$185,250. In addition, she also reported the prior sale from April 2007 for \$415,000 and a mortgage for an identical amount. Heard then wrote, "Based on the previous purchase price of property and loan amount obtained in 2007, the sale for less than the amount owed, truly indicates that this could not have been a market sale." She then concludes that "it appears that this was a foreclosure property that sold at a foreclosure price."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales, two of which occurred in September 2009 and April 2010. The lowest sale price of the three sales was \$205,000, which occurred in October 2011, the date most proximate to the assessment date at issue of January 1, 2012. The township assessor reported that each of these sales were foreclosures.

Lastly, the township assessor submitted a grid analysis of four equity comparables to depict that the subject property was equitably assessed. The Property Tax Appeal Board will not further address this evidence as it is not responsive to the appellant's overvaluation complaint.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that the 2007 mortgage and sale information were irrelevant for determining the subject's current assessment. With the rebuttal submission, the appellant included new evidence consisting of a copy of the Multiple Listing Service data sheet regarding the subject's sale in December 2010. The property is depicted as having been on the market for 46 days with an original asking price of \$235,900 and taken off the market with the execution of a contract on February 11, 2010. The remarks indicated this was a "short sale."

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the Multiple Listing Service data sheet submitted by appellant in conjunction with the rebuttal argument.

### **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 a total of three comparable sales and the December 2010 purchase of the subject property to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #1

because it sold in September 2009 and was, therefore, least proximate to the assessment date of January 1, 2012.

The Board finds the best evidence of market value in the record to be the remaining two comparable sales submitted by the board of review as well as the subject's sale price. The comparables were similar to the subject in location, style, exterior construction, features, age and land area. These properties also sold from April 2010 to October 2011, dates more proximate in time to the assessment date at issue. The comparables sold in April 2010 and October 2011 for prices of \$230,000 and \$205,000 or for \$81.44 and \$79.24 per square foot of living area, including land. These two sales along with the sale of the subject placed in order by date of sale reflect prices of \$230,000, \$205,000 and \$195,000 which appear to reflect a downward market trend. The subject's assessment reflects a market value of \$225,890 or \$82.14 per square foot of living area, land included, which is not well supported by the sale of the subject or by the best two comparable sales in this record which reflect a declining market.

The Board also gave weight to the subject's December 2010 sale price since the board of review bracketed the subject's sale date with the comparable sales that it presented to support the subject's assessment and failed to provide comparable sales of similar properties that occurred closer in time to the valuation date at issue of January 1, 2012.

Based on this record the Board finds the subject's assessment is not reflective of market value 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. Ferr*

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Member

*Mark Albino*

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Member

*Jerry White*

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Member

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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: August 21, 2015

*A. Portel*

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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.