



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

APPELLANT: Vasil Robinson
DOCKET NO.: 12-00481.001-R-1
PARCEL NO.: 21-14-21-413-013-0000

The parties of record before the Property Tax Appeal Board are Vasil Robinson, 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 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: \$16,381
IMPR.: \$68,286
TOTAL: \$84,667

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 and masonry construction with 3,241 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, a

fireplace and a 730 square foot garage. The property has a .25-acre site and is located in Monee, Monee 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 located within one mile of the subject property. The comparables are each located in the subject's subdivision and consist of two-story dwellings that are 2 or 5 years old. These homes range in size from 2,587 to 3,131 square feet of living area. Features include unfinished basements, central air conditioning and a garage. One of the homes also has a fireplace. The properties sold between September 2011 and March 2012 for prices ranging from \$175,000 to \$212,500 or from \$55.89 to \$79.24 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$75,065 which would reflect a market value of approximately \$225,195 or \$69.48 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,667. The subject's assessment reflects a market value of \$254,714 or \$78.59 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 letter and additional documentation from Sandra Heard, Monee Township Assessor. She reported that the subject property sold in March 2010 for \$254,000 "as a market sale." As to the appellant's comparable sales, the township assessor analyzed three sales, one of which was not presented by the appellant in this appeal before the Property Tax Appeal Board. As to appellant's sale #2, the township assessor noted it has a Special Warranty Deed and sale #3 is the "only market sale" provided by the appellant. Exhibit #3 concerning appellant's sale #2 discloses that the property was advertised prior to the sale and that the property transferred by "Warranty Deed." and one sale is insufficient to establish market value. At the top of Heard's letter she "recommended" a change in the subject assessment to a total assessment of \$84,667 which reflects the total assessment established by the Will County Board of Review in its Final Decision for 2012.

In support of the subject's assessment, the township assessor on behalf of the board of review submitted three sales located in the subject's neighborhood where comparable #1 was the same property as appellant's comparable #3. These comparables sold between March 2009 and August 2011. The dwellings range in size from 2,898 to 3,276 square feet of living area and were built in 2006 and 2007. The sales prices were from \$200,000 to \$230,000 or from \$61.05 to \$73.33 per square foot of living area, including land. The assessor reports the sales reflect a median sale price of \$212,500. The assessor concludes, however, that the subject's March 2010 purchase price of \$254,000 is the better indicator of the subject's market value.

Lastly, the township assessor prepared a grid analysis of three equity comparables. Since the appellant's appeal is based on overvaluation, the Property Tax Appeal Board will not further address this equity data.

Based on the foregoing evidence and the argument that the 2012 assessment reflects the subject's purchase price, the board of review requested confirmation of the total assessment of \$84,667.

In written rebuttal, counsel for the appellant contended that the township assessor recommended a reduction in assessment and the sales presented by the township assessor support a reduction. Counsel concludes that the market changed significantly from 2010 to 2012 given the sales in the record which support that the subject dwelling was "worth less" on January 1, 2012 than on the purchase date in 2010.

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 a total of five sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to board of review comparables #2

and #3 along with the March 2010 purchase price of the subject property. Each of these three sales were remote in time to the valuation date of January 1, 2012 and are therefore less likely to be indicative of the subject's market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales along with board of review comparable sale #1 which was a duplicate of appellant's comparable #3. These most similar comparables sold between September 2011 and March 2012 for prices ranging from \$175,000 to \$212,500 or from \$55.89 to \$79.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$254,714 or \$78.59 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a per-square-foot basis and consist of the only comparables presented by the appellant in support of an assessment reduction.

Based on this evidence the Board finds the appellant has failed to establish by a preponderance of the evidence that a 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.

Chairman

K. L. Ferr

Member

Mark Albino

Member

Jerry White

Member

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

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.