



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

APPELLANT: Michael Duback
DOCKET NO.: 12-00482.001-R-1
PARCEL NO.: 15-08-08-127-007-0000

The parties of record before the Property Tax Appeal Board are Michael Duback, the appellant, by attorney Neal Wolf of Neal Wolf & Associates, LLC 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: \$24,473
IMPR: \$78,814
TOTAL: \$103,287

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 brick and frame exterior construction with 2,995 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full unfinished basement, central air conditioning and an attached two-car garage. The property has a

24,080 square foot site and is located in New Lenox, New Lenox Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$315,000 as of August 16, 2012.

Based on this evidence, the appellant requested an assessment of \$95,000 which would reflect a market value of approximately \$285,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,287. The subject's assessment reflects a market value of \$310,731 or \$103.75 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 a letter from Rhonda R. Novak, Clerk of the Board of Review, noting that the subject was purchased in April 2010 for \$348,500. The board of review also attached portions of the appellant's appraisal report revealing the value opinion of \$315,000. Furthermore, the board of review noted that the subject's assessment reflects a market value that is less than the estimated market value set forth in the appraisal report.

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

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 Board finds the only evidence of market value in the record to be the appraisal submitted by the appellant which was also

referenced by the board of review. This appraisal reflects an estimated market value of \$315,000 as of August 12, 2012. The subject's assessment reflects a market value of \$310,731 or \$103.75 per square foot of living area, including land, which is below the appraised value. Despite that the market value evidence (the appraisal) supports an increase in the subject's assessment to reflect a market value of \$315,000, the board of review merely requested confirmation of the subject's assessment. Based on the evidence and on the argument of the board of review, the Property Tax Appeal Board finds a reduction in the subject's assessment is not justified and an increase has not been requested.

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

Mark Albino

Member

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.