



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

APPELLANT: Alicia Rojas
DOCKET NO.: 12-00484.001-R-1
PARCEL NO.: 15-08-05-100-023-0000

The parties of record before the Property Tax Appeal Board are Alicia Rojas, 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: \$22,070
IMPR.: \$79,773
TOTAL: \$101,843

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 one-story and part two-story dwelling of frame construction with 2,946 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached 528 square foot garage. Additional features include a 150 square foot shed and

a 520 square foot pole building. The property has a 2.5-acre site of 108,900 square feet of land area which 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 limited information on three comparable sales. Each comparable is described as a two-story dwelling, two comparables have central air conditioning and one comparable has a fireplace. The dwelling size was only reported for comparable #2 as "Tax: 2,310 MLS: 2,800." The comparable parcels range in size from 10,875 to 14,740 square feet of land area. Each comparable was sold in May or June 2011 for prices ranging from \$231,000 to \$270,000.

Based on this limited evidence the appellant requested a total assessment of \$84,325 which would reflect a market value of approximately \$252,975 or \$85.87 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 \$101,843. The subject's assessment reflects a market value of \$306,387 or \$104.00 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 from Rhonda R. Novak, Clerk of the Board of Review, asserting that a grid has been submitted "showing the subject property is within the assessment medium [sic]."

In support of its contention of the correct assessment the board of review submitted a chart reiterating the appellant's three comparable sales depicting that the dwellings range in size from 1,817 to 2,543 square feet of living area resulting in sales prices ranging from \$106.17 to \$127.13 per square foot of living area, including land.

The chart also depicts that the subject has an improvement assessment of \$27.08 per square foot of living area and the comparables have improvement assessments ranging from \$23.82 to \$33.25 per square foot of living area. Since data on assessment equity is not responsive to the appellant's overvaluation appeal, the Property Tax Appeal Board will not further address this equity data.

Based on the foregoing 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.

Three suggested comparable sales were presented in this matter although none of the comparables is particularly similar to the subject dwelling in living area and in land area. These comparables sold in May and June 2011 for prices ranging from \$231,000 to \$270,000 or from \$106.17 to \$127.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$306,387 or \$104.00 per square foot of living area, including land, which is above the range of the comparable sales in this record in terms of overall value, but below the range on a per-square-foot basis. The Board finds that the subject's higher overall value appears to be justified given the subject parcel consists of 2.5-acres of land area as compared to the comparable parcels ranging in size from 10,875 to 14,740 square feet of land area. Moreover, the subject's per-square-foot market value appears to be justified given the subject dwelling is larger than any of the three comparables presented. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. In this matter, all factors were not equal since the subject has a much larger lot than any of the comparables; however, after considering the comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not 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

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.