



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

APPELLANT: Melissa Janz
DOCKET NO.: 13-00159.001-R-1
PARCEL NO.: 22-22-16-209-005-0000

The parties of record before the Property Tax Appeal Board are Melissa Janz, the appellant, by attorney Nora Doherty of Steven B. Pearlman & Associates, 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: \$15,157
IMPR.: \$68,985
TOTAL: \$84,142

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 2013 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 construction with 2,954 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, a fireplace, an in-ground swimming pool of 612 square feet and an

attached three-car garage of 885 square feet of building area. The property has a 9,298 square foot site and is located in Beecher, Washington Township, Will County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted limited information on six comparable sales; however, the proximity of the comparables to the subject was not reported nor was the land size of the properties included in the submission. The comparables consist of two-story brick or brick and frame dwellings that were built between 2003 and 2007. The homes range in size from 2,500 to 3,200 square feet of living area and have central air conditioning along with one or two fireplaces. No other details of the characteristics of the comparables was provided in the grid analysis such as foundations, basement finish and/or garage amenities. The properties sold between September 2011 and March 2013 for prices ranging from \$174,000 to \$210,000 or from \$54.69 to \$78.00 per square foot of living area, including land.

Based upon this evidence, the appellant requested a total assessment of \$66,667 which would reflect a market value of approximately \$200,000 or \$67.70 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 \$84,142. The subject's assessment reflects a market value of \$253,516 or \$85.82 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Will County of 33.19% as determined by the Illinois Department of Revenue.

In response to the appeal, the township assessor noted that none of the appellant's comparable properties have an in-ground swimming pool like the subject property. She also noted that the appellant's grid analysis lacked information concerning basement size and plumbing fixtures.

¹ Appellant's counsel also marked "assessment equity" as a basis of the appeal, but in the brief reported total assessed values which were then converted to estimated market values based on the assessment. Upon being given an incomplete checklist to complete the Section V grid analysis of the comparable properties, counsel only provided limited information on four comparable sales and did not provide the associated assessment date. Thus, this aspect of the appeal is hereby deemed dismissed and the appeal is deemed to be based only upon comparable sales.

In support of its contention of the correct assessment the board of review through Carol Ann Blume, the Washington Township Assessor, submitted information on three comparable sales located within the subject's subdivision. The parcels range in size from 8,925 and 15,869 square feet of land area and are improved with two-story dwellings of brick and frame construction which were built between 2003 and 2006. The homes range in size from 2,357 and 3,208 square feet of living area and have full basements, central air conditioning, a fireplace and a garage ranging in size from 523 to 988 square feet of building area. None of the comparables have an in-ground swimming pool. The properties sold between August 2012 and July 2013 for prices ranging from \$200,000 to \$252,500 or from \$75.61 to \$84.85 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellant contended that the board of review's comparable sales should be disregarded because proximity data was not presented. In addition, counsel contends that the comparables from the board of review support a reduction in the subject's assessment because the subject's estimated market value on a per-square-foot basis is greater than these comparables.

Next, counsel contended that two of three of the board of review's comparables warrant a reduction in the subject's assessment based on lack of uniformity. In rebuttal, the appellant also provided a Batchgeo Multi-Parcel Map to establish that the appellant's comparables are more proximate to the subject property.

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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to all of the appellant's comparables due to the lack of land size data for comparison purposes and the lack of information on foundations of the dwellings for a full and complete analysis of comparability. More specifically, also the appellant's comparable #1 has a date of sale in September 2011 which is most remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject value as of the assessment date. Furthermore, board of review comparable #2 is also much smaller at 2,357 square feet than the subject dwelling of 2,954 square feet and therefore less comparable to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 through #6 along with board of review comparable sales #1 and #3. These seven most similar comparables sold between May 2012 and July 2013 for prices ranging from \$174,000 to \$252,500 or from \$54.69 to \$84.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$253,516 or \$85.82 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but this higher value appears to be justified given the subject's in-ground swimming pool amenity that is not present in any of the comparable properties.

Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

Chairman

K. L. Fan

Member

Klaus Albrecht

Member

Jerry White

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: November 20, 2015

A. Proctor

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.