



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

APPELLANT: Daniel Johnson  
DOCKET NO.: 13-00199.001-R-1  
PARCEL NO.: 21-14-21-412-011-0000

The parties of record before the Property Tax Appeal Board are Daniel Johnson, the appellant(s), by attorney Eli R. Johnson, of Robert H. Rosenfeld & 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:** \$14,400  
**IMPR.:** \$58,900  
**TOTAL:** \$73,300

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 frame and masonry construction with 2,670 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning, two fireplaces and an attached 471 square foot garage. The property

has a .2529-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 in close proximity to the subject dwelling. Based on this evidence, the appellant requested a total assessment of \$53,770 which would reflect a market value of approximately \$161,310 or \$60.42 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal." The copy of the Final Decision disclosed the total assessment for the subject of \$73,300. The subject's assessment reflects a market value of \$220,850 or \$82.72 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 rebuttal, the board of review submitted a memorandum and data prepared by Sandra Heard, Monee Township Assessor. Appellant's sale #2 was transferred by Special Warranty Deed as a bank REO or sale by a financial institution. The copy of the PTAX-203 Illinois Real Estate Transfer Declaration establishes that this property was advertised prior to the sale transaction. The assessor further contends that the appellant's comparable dwellings differ from the subject in living area square footage making them dissimilar for comparison.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in the subject's subdivision.

In addition, the township assessor also provided a grid analysis of three comparables to establish that the subject is equitably assessed. The Property Tax Appeal Board will not further address this equity information which is not responsive to the appellant's overvaluation appeal.

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

In written rebuttal, the appellant noted that board of review comparables #2 and #3 were not sold proximate in time to the valuation date at issue of January 1, 2013. Additionally, comparable #3 reportedly has a finished basement feature which is not an amenity of 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.

As to the appellant's comparable #2 that was sold as a bank REO, the Property Tax Appeal Board takes judicial notice of Public Act 96-1083 which amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to the assessment date at issue, January 1, 2013.

The parties to this appeal submitted a total of six sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #2 and #3 which sold in March 2010, a date

more remote in time to the valuation date at issue and thus less likely to be indicative of the subject's estimated market value as of January 1, 2013.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sale #1. These four most similar comparables sold between August 2011 and May 2013 for prices ranging from \$150,000 to \$220,000 or from \$52.03 to \$80.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$220,850 or \$82.72 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's estimated market value as reflected by its assessment is supported by the most comparable properties contained in the record and 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*Jerry White*

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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*

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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.