



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

APPELLANT: Alex Fenske
DOCKET NO.: 13-00233.001-R-1
PARCEL NO.: 21-14-02-214-006-0000

The parties of record before the Property Tax Appeal Board are Alex Fenske, the appellant, by attorney Sonja R. Johnson of Much Shelist, in Chicago, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$5,650
IMPR.: \$11,350
TOTAL: \$17,000**

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 one-story dwelling of frame construction with approximately 1,092 square feet of living area.¹ The dwelling was constructed in 1954. Features of the

¹ In a brief and in Section III of the Residential Appeal petition, the appellant reported a dwelling size of 1,430 square feet. The appellant's appraiser reported a dwelling size of 1,161 square feet of living area which was supported by a schematic drawing. The board of review submitted a copy

home include a concrete slab foundation, central air conditioning and a one-car carport. The property has a .166-acre site and is located in Park Forest, Monee Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 15, 2013 for a price of \$60,000.

In addition, the appellant submitted an appraisal of the subject property prepared in connection with the purchase transaction with an estimated market value of \$51,000 as of April 16, 2013.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,700. The subject's assessment reflects a market value of \$71,407 or \$65.39 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. The assessor contends that the subject property was recently remodeled less than a year prior to the appraisal's date of valuation of April 16, 2013 and therefore she contends that the subject's condition was greater than the comparable sales presented in the appraisal report. In addition, the township assessor contends that the sale of the subject property was the fulfillment of an installment contract that was initiated in 2009 (Exhibit 1).

As to the appraisal report, Heard contends that sales #1 and #2 are located in Cook County and sale #4 is an active listing meaning that none of these properties would be utilized "to determine the value of the subject property." Additionally, the appraiser reported sales #1 and #2 were cash transactions which Heard asserts "are usually lower sale price properties."

of the subject's property record card with a schematic drawing to support a stated dwelling size of 1,092 square feet of living area. The Board finds that each of the drawings vary by one foot on both the length and width measurements and that this slight size discrepancy does not prevent a determination of the subject's correct assessment on this record.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. The comparable properties were identical in size and foundation to the subject. One comparable has central air conditioning and each has a garage of either 280 or 462 square feet of building area. These comparables sold between November 2011 and August 2012 for prices ranging from \$48,000 to \$76,500 or from \$43.96 to \$70.05 per square foot of living area, including land.

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.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board has given little weight to the appellant's purchase price of the subject property which was the fulfillment of an installment contract that was initiated in 2009 for \$60,000. The Board finds that there is insufficient market value data to ascertain whether this 2009 contract sale price was reflective of the subject's market value as of the assessment date of January 1, 2013 that is at issue in this matter. The Board finds that such facts would be important in determining whether the installment contract price was truly reflective of fair market value of the subject parcel as of the assessment date. Without this data, the Board cannot rely upon the installment contract purchase price as a valid indicator of the subject's market value.

The Board finds the best evidence of market value in the record to be the appellant's appraisal with an estimated market value for the subject as of April 16, 2013 of \$51,000. This value conclusion is further supported by the two sales presented by the board of review which occurred in July and August 2012 for prices of \$48,000 and \$72,000, respectively. The Board has given reduced weight to board of review sale #1 which occurred in November 2011, a date more remote in time to the valuation date at issue of the January 1, 2013.

The subject's assessment reflects a market value of \$71,407 or \$65.39 per square foot of living area, including land, which is above the appraised value and also on the high end of the two best comparable sales in the record presented by the board of review. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment commensurate with the appellant's request is 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.