



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

APPELLANT: Thomas Brown
DOCKET NO.: 13-00299.001-R-1
PARCEL NO.: 07-01-30-401-027-0000

The parties of record before the Property Tax Appeal Board are Thomas Brown, the appellant, by attorney Michael Elliott of Elliott & Associates, P.C. in Des Plaines, 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: \$14,400
IMPR.: \$81,021
TOTAL: \$95,421

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 single-family dwelling of frame and brick construction with 2,941 square feet of living area. The dwelling was constructed in 2006. Features include a full basement, central air conditioning and a three-car 574 square foot garage. The property is located in the

King's Bridge Subdivision in Plainfield, Wheatland Township, Will County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparable sales located in the subject's subdivision in the Section V grid analysis of the appeal petition, completed Section IV - Recent Sale Data concerning the December 2011 purchase of the subject property and also provided Exhibit B with information on 174 equity comparables consisting of properties located in nearby Shenandoah Subdivision (phases 1 and 2).¹

The sales comparables consist of one, two-story dwelling and two, one-story dwellings of frame construction that were built between 2006 and 2011. The homes range in size from 1,725 to 2,659 square feet of living area and feature full or partial basements, central air conditioning and a garage ranging in size from 400 to 850 square feet of building area. The comparables sold between September 2011 and April 2012 for prices ranging from \$167,500 to \$242,500 or from \$88.02 to \$103.77 per square foot of living area, including land. As to comparable sale #3, the appellant's counsel argued that this was a short sale transaction, but the property was listed with a broker and exposed on the open market for more than 200 days. As such, appellant's counsel contends that no adjustment for sale conditions was needed for this comparable.

As to the purchase of the subject property, the appellant completed Section IV - Recent Sale Data of the appeal petition and reported that the subject property was purchased on December 27, 2011 for \$287,000. The parties to the transaction were not related and the property was marketed by a Realtor through the Multiple Listing Service for a period of 100 days. In further support a copy of the PTAX-203 Illinois Real Estate Transfer Declaration was submitted which reiterated the purchase date, purchase price and reflected that the property was advertised prior to the sale. A copy of the Multiple Listing Service data sheet was also submitted which reflected an original asking price of \$295,000 prior to the sale.

Based on the foregoing sales evidence, the appellant requested a total assessment of \$93,324 or a market value of approximately

¹ Throughout the brief, the appellant's counsel misspelled the comparable subdivision as "Shenendoah."

\$279,972 or \$95.20 per square foot of living area, including land.

For the equity argument, counsel for the appellant presented a brief with a four-page spreadsheet (Exhibit B) depicting converted assessment data on 174 properties in the Shenandoah Subdivision into estimated market values using the statutory level of assessment of 33.33%. Furthermore, counsel made arguments concerning the similarities of median dwelling size in the subject's subdivision and the Shenandoah Subdivision along with 2011 and 2012 median sales prices to support the appellant's uniformity argument that dwellings in both subdivisions are similar in size; counsel contends that dwellings in the subject's subdivision sell for about 18% less than dwellings in the Shenandoah Subdivision (based on 2011 and 2012 median sale prices); counsel also argues that dwellings in the subject's subdivision "are assessed about 7% higher than Shenandoah"; and despite the variance in sales prices, the appellant's counsel contends that assessments in the subject's subdivision are about 7% higher than in Shenandoah. In summary, appellant contends that this disparity violates the principles of uniformity.

As part of the brief, counsel asserted that the median size of a dwelling in the subject's subdivision is 3,338 square feet and the median sales price for 2011 and 2012 was \$94 per square foot. There is no indication how the median dwelling size for the subject's subdivision was calculated. In Exhibit A, which presents four sales of properties, including the subject property's sale in King's Bridge Subdivision, there is a calculation of the median sale price of these four properties of \$94 per square foot of living area. Counsel for the appellant represents eleven taxpayers in King's Bridge Subdivision and it is counsel's contention that 2013 total assessments for these clients reflect estimated market values ranging from \$95 to \$132 per square foot of living area, including land, rounded. (Exhibit A) Additionally, counsel for the appellant argued that dwellings in the nearby Shenandoah Subdivision have a median dwelling size of 3,263 square feet of living area with 2013 estimated market values according to their assessments ranging from \$77 to \$125 per square foot of living area, rounded. Counsel contended that "during 2011 and 201[2]" [sic] the median sales price in Shenandoah was \$112 and \$119 per square foot of living area, rounded, respectively. (Exhibit B)

Exhibit B consisting of properties in the Shenandoah Subdivision reflects information on the parcel number, address, sale date,

sale price, 2013 total assessment, story height (all two-story), estimated market value as reflected by the assessment, estimated market value per square foot based upon the assessment and living area square footage. The sales occurred between March 2003 and December 2012 for prices ranging from \$99,900 to \$601,215. The total 2013 assessments range from \$87,000 to \$145,936 which converts to estimated market values ranging from \$261,026 to \$437,852 or from \$77.14 to \$125.63 per square foot of living area, including land. The dwellings range in size from 2,533 to 4,865 square feet of living area. The spreadsheet lacks any information as to the improvement assessment of the respective properties and it lacks any data concerning the year the dwelling was built, the type of foundation, the exterior construction type and/or the features of the properties such as air conditioning, fireplaces, garages and/or additional improvements such as swimming pools or other assessable amenities. Based on this limited equity evidence involving converting assessments to market value and counsel's arguments regarding the similarities of the subject's subdivision with Shenandoah Subdivision, the appellant requested a reduced improvement assessment for the subject property of \$78,924 or \$26.84 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant also submitted a copy of the Notice of Final Decision issued by the Will County Board of Review disclosing the 2013 total assessment for the subject of \$102,214. The subject property has an improvement assessment of \$87,814 or \$29.86 per square foot of living area. The subject's assessment also reflects a market value of \$307,966 or \$104.71 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 board of review submitted a two-page memorandum from David Monaghan, Wheatland Township Assessor, along with additional grids, property record cards and a location map. As to the equity comparables in appellant's Exhibit B from Shenandoah Subdivision, the assessor asserted those comparables are "not pertinent to this case" because the two subdivisions have different school districts with differing tax rates. The assessor contends that when the appellant(s) from King's Bridge Subdivision spoke with the assessor's office, their concern was high tax bills as compared to neighboring Shenandoah. The assessor explained the differing tax rates for the respective school districts. Also as part of the discussion

with the assessor, the respective taxpayers agreed to the assessor's recommended reductions in their respective assessments and at the time, the taxpayers indicated that no appeal was pending with the Will County Board of Review and the taxpayer(s) had not retained counsel.

Also as part of the memorandum, the township assessor noted differences in dwelling size and/or story height between the subject and several of the appellant's comparable sales.

In support of its contention of the correct assessment the board of review through the township assessor submitted two grid analyses of suggested comparable properties.

One grid consists of five comparables located in King's Bridge Subdivision with information on both sales and equity for these properties. The comparable dwellings are two-story frame or frame and brick homes that were built between 2009 and 2012. The homes range in size from 2,814 to 3,305 square feet of living area and feature full basements, central air conditioning and three-car garages ranging in size from 699 to 964 square feet of building area. The properties sold between June 2009 and December 2012 for prices ranging from \$100,000 to \$490,744 or from \$31.82 to \$150.14 per square foot of living area, including land. These properties have improvement assessments ranging from \$88,813 to \$130,860 or from \$29.84 to \$39.59 per square foot of living area.²

The second grid consists of four comparable sales located in Shenandoah Subdivision. The comparable dwellings are two-story frame or frame and brick homes that were built in 2005 or 2006. The homes range in size from 2,809 to 3,091 square feet of living area and feature full basements, central air conditioning and three-car garages ranging in size from 650 to 730 square feet of building area. The properties sold between September 2011 and July 2013 for prices ranging from \$370,000 to \$400,000 or from \$124.66 to \$136.43 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, the appellant's counsel argued that the board of review did not include documentation that the

² The grid is highlighted depicting two selected sales and two selected equity comparables; for purposes of this decision, all five properties have been described with both sales and equity data.

comparable sales presented were listed in the open market or were arm's length transactions. As to the sales in the subject's subdivision, the appellant contends that two of the dwellings were a custom built homes, one with upgrades, which were not advertised on the open market and do not reflect arm's length sales transactions. Moreover, sales #2 and #3 occurred in 2009 and 2010; these sales are therefore dated for a valuation as of January 1, 2013.

As to the equity argument, the appellant argued that the inequity claim was not concerning properties in King's Bridge Subdivision, but rather "the inequity exists when one compares the assessments of homes from King's Bridge to the assessments of comparable homes in Shenandoah development across the street."

The appellant also requested that various hearsay statements and assertions regarding the negotiations of the assessment at the township assessor level be disregarded as the appellant timely pursued an appeal with the county and the Property Tax Appeal Board on the assertion that the assessment was excessive. Moreover, the appellant argued that the differences in school districts and/or tax rates for those respective school districts are not relevant to the issue of assessment uniformity.

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 on grounds of overvaluation.

The Board finds the best evidence of market value to be the purchase of the subject property in December, 2011, approximately 13 months prior to the assessment date at issue of January 1, 2013, for a price of \$287,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by a Realtor and had been advertised on the open market with the Multiple

Listing Service for 100 days. A copy of the Multiple Listing Service data sheet was provided which depicted that the property was originally offered for \$295,000 in August 2011. In further support of the transaction the appellant submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration which reiterated the purchase price and purchase date.

The Property Tax Appeal Board finds the purchase price of \$287,500 is below the market value reflected by the assessment of \$307,966. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. Moreover, the Board finds that the comparable sales submitted by both parties do not overcome the best evidence of the subject's market value as reflected in the subject's purchase price after having been exposed on the open market. Furthermore, the Board finds that the suggested comparables vary in dwelling size, design and/or features from the subject.

In conclusion, based on this record the Board finds the subject property is overvalued and a reduction in the subject's assessment is warranted on grounds of overvaluation.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment is 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. 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.