



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

APPELLANT: Marilyn Ruskin
DOCKET NO.: 13-00371.001-R-1
PARCEL NO.: 19-09-22-415-036-0000

The parties of record before the Property Tax Appeal Board are Marilyn Ruskin, the appellant, by attorney Abby L. Strauss, of Schiller Klein PC 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: \$2,993
IMPR.: \$86,620
TOTAL: \$89,613

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 2,265 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial unfinished basement, central air

conditioning, a fireplace and a 2-car garage. The property has a 10,054 square foot site and is located in Frankfort, Frankfort 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. The comparables sold in either October or November, 2012 for prices ranging from \$211,900 to \$269,000 or from \$104 to \$119 per square foot of living area, rounded, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,663. The subject's assessment reflects a market value of \$315,345 or \$139.23 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 support of its contention of the correct assessment the board of review submitted information on 11 comparable sales. The comparables sold from March, 2010 to December, 2012 for prices ranging from \$211,900 to \$345,000 or from \$109.79 to \$152.32 per square foot of living area, including land.

In rebuttal the appellant argued the asking price of a property was irrelevant and the board of review's comparables included sales in 2010 and 2011, which should not be considered.

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 Board finds the best evidence of market value to be appellant's detailed comparable sales. These most similar comparables sold for prices ranging from \$104 to \$119 per square foot of living area, rounded, including land. The subject's assessment reflects a market value of \$139.23 per square foot of living area, including land, which is above the range

established by the best comparable sales in this record. The subject is slightly superior to the comparables based on its land size. Less weight was given the board of review's comparables sales because information regarding basements, basement finish, fireplaces and other improvements was not provided. Therefore, only a limited comparison based on these comparables could be performed.

Based on this evidence the Board finds a reduction in the subject's assessment 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.