



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

APPELLANT: Harrison Conley
DOCKET NO.: 13-00580.001-R-1
PARCEL NO.: 21-14-12-310-034-0000

The parties of record before the Property Tax Appeal Board are Harrison Conley, the appellant, by Jerri K. Bush, Attorney at Law, 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: \$1,450
IMPR: \$4,657
TOTAL: \$6,107

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 townhome of frame construction with 920 square feet of living area. The townhouse was constructed in 1970. Features of the townhome include a concrete slab foundation and an attached 280 square foot garage. The property has a .017 acre site and is located in University Park, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .55 of a mile of the subject property. The comparables consist of two-story townhomes that were built in 1970 and 1974. The homes range in size from 888 to 1,148 square feet of living area and feature slab foundations and central air conditioning. Three of the comparables have garages. The comparables sold between December 2011 and June 2013 for prices ranging from \$14,000 to \$20,000 or from \$12.83 to \$22.27 per square foot of living area, including land.

Based on this evidence, the appellant requested an assessment of \$3,553 which would reflect a market value of approximately \$10,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,900. The subject's assessment reflects a market value of \$47,906 or \$52.07 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 memorandum from Sandra Heard, Monee Township Assessor, along with supporting documentation. The assessor argued that the appellant's comparable sales were short sale, bank REO and/or Special Warranty Deed transactions. The assessor also questioned the basis from price changes in properties in short time periods without evidence of building permits. Given the documentation, the assessor opined that none of the appellant's comparables "represent market sales and would not be used to determine the value for the subject property."

In support of its contention of the correct assessment, the assessor stated she "determined that there are [sic] no recent market sale that is the same style as the subject in this neighborhood." The assessor then provided a grid analysis of three properties to display equity uniformity and presenting a sale for comparable #2, a dwelling similar in design, age and size to the subject, which sold in August 2009 for \$52,000 or \$56.52 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 acknowledged that some of the comparable sales presented may be foreclosures, but argued that pursuant to provisions of the Property Tax Code, so long as the properties are similar to the subject, the properties should be considered. The board of review, according to the appellant, did not establish that the appellant's comparables were dissimilar to the subject property and the equity evidence presented by the board of review is not responsive to this overvaluation appeal.

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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to board of review comparable #2 which sold in 2009, a date remote in time to the valuation date at issue of January 1, 2013 and thus less likely to be indicative of the subject's estimated market value as of the assessment date. The Board further finds board of review comparables #1 and #3 to be unresponsive to the appellant's appeal and have thus been given no weight in light of the market value argument made by the appellant. The Board has given reduced weight to appellant's comparables #1 and #4 as each of these comparables lack a garage which is a feature of the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #2, #3 and #5. These comparables were located within .20 of a mile of the subject property and consist of dwellings similar in age, design, size and/or foundation when compared to the subject. These most similar comparables sold between December 2011 and April 2013 for prices ranging from \$17,000 to \$20,000 or from \$14.81 to \$22.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$47,906 or \$52.07 per square foot of living area, including land, which is above the range established by the best comparable sales in this record.

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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: January 22, 2016

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.