



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

APPELLANT: Vince Lawless  
DOCKET NO.: 13-00601.001-R-1  
PARCEL NO.: 12-02-15-205-022-0000

The parties of record before the Property Tax Appeal Board are Vince Lawless, 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:** \$10,500  
**IMPR.:** \$25,910  
**TOTAL:** \$36,410

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 brick and frame dwelling that has 1,162 square feet of living area. The dwelling was constructed in 1961. Features include a concrete slab foundation and a 528 square foot detached garage. The

subject has a 7,500 square foot site. The subject property is located in DuPage Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information pertaining to the sale of the subject property. The appellant's appeal petition indicated the subject property sold in September 2011 for \$65,199. The appellant submitted the Multiple Listing Service (MLS) sheet associated with the sale of the subject property. The evidence depicts the subject property was listed for sale on the open market with a Realtor for only 12 days and the parties to the transaction were not related.

In further support of the overvaluation claim, the appellant submitted a limited "Property Tax Analysis" of five suggested comparable sales. The analysis was dated February 10, 2014. Neither the name nor the professional credentials of the person(s) who prepared the report were disclosed. The comparables are located from .11 to .82 of a mile from the subject property. The comparables had varying degrees of similarity when compared to the subject in design, dwelling size, age, and features. Their land sizes were not disclosed. The comparables sold from July 2012 to December 2012 for prices ranging from \$20,000 to \$84,000 or from \$17.21 to \$72.29 per square foot of living area including land. The analysis included Property Equalization Values (adjustments) to the comparables for sale date, land<sup>1</sup>, age, square footage, bath and fixtures, and garage area. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$65,200 or a total assessment of \$21,731. At the bottom of the analysis, data sources were listed as Assessor, MLS, Realist, Marshall & Swift and IRPAM. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,600<sup>2</sup>. The subject's assessment reflects an estimated market value of \$125,339 or \$107.87 per square foot of living area including land when applying the 2013 three-year average median

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<sup>1</sup> The appellant failed to disclose the land sizes for the subject and comparables.

<sup>2</sup> The board of review notes on appeal depicts an incorrect assessment amount of \$42,000. The final decision issued by the board of review, as submitted by the appellant, shows a final assessment of \$41,600 for the 2013 tax year.

level of assessment for Will County of 33.19%. In support of the subject's assessment, the board of review submitted a limited analysis of four comparable sales and a letter addressing the appeal. The evidence was prepared by the township assessor.

With respect to the evidence submitted by the appellant, the township assessor alleged the subject property was not advertised for sale as indicated on Line 7 of the Real Estate Transfer Declaration (PTAX-203), but next argued the subject property was "bank owned" based on the MLS sheet. The assessor opined that since the subject property was not advertised for sale and was bank owned its sale was "invalid." The assessor further claimed the appellant's comparable sales are "invalid" because they are "bank sales, Short sales, rehab sales or DHUD sales." The assessor also pointed out appellant's comparable #1 re-sold in July 2013 for \$110,000 or \$94.66 per square foot of living area including land.

The comparable sales submitted on behalf of the board of review are located in the subject's subdivision. The comparables had varying degrees of similarity when compared to the subject in design, dwelling size, age and features. The comparables sold from April 2010 to December 2011 for prices ranging from \$115,000 to \$150,000 or from \$94.77 to \$129.09 per square foot of living area including land. Based on this evidence, 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 evidence submitted by both parties support a reduction in the subject's assessment.

The parties submitted nine suggested comparable sales and information pertaining to the subject's sale. The Board gave little consideration to the subject's September 2011 sale. The Board finds this sale is dated and less indicative of market value as of the subject's January 1, 2013 assessment date. In

addition, the Board finds the evidence in this record unclear as to whether the subject property was adequately exposed to the open market prior to its sale. The Board also gave less weight to all the comparables submitted by the board of review. These sales occurred in 2010 and 2011, which are dated and less reliable indicators of market value as of the January 1, 2013 assessment date.

The board of review, through the township assessor, also argued the comparable sales submitted by the appellant are "invalid" because they are "bank sales, Short sales, rehab sales or DHUD sales." The Board gave no weight to this argument. Section 16-183 of the Property Tax Code provides:

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. (35 ILCS 200/16-183).

The Board finds the five comparables submitted by the appellant are relatively similar to the subject in location, age, size, design, features and sold more proximate in time to the subject's January 1, 2013 assessment date. They sold for prices ranging from \$50,100 to \$110,000 or from \$38.63 to \$94.66 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$125,339 or \$107.87 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in this record. Based on this analysis, the Board finds a 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.

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Chairman

*K. L. Fan*

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Member

*Klaus Albrecht*

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Member

*Jerry White*

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Member

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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*

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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.