



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

APPELLANT: Gerretse Eugene Carter  
DOCKET NO.: 13-00604.001-R-1  
PARCEL NO.: 19-09-07-303-046-1001

The parties of record before the Property Tax Appeal Board are Gerretse Eugene Carter, 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: \$ 1,986  
IMPR.: \$31,497  
TOTAL: \$33,483**

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 residential condominium unit that has 1,025 square feet of living area. The dwelling was constructed in 1980. Features include a central air

conditioning and a fireplace. The subject property is located in Frankfort 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 a limited "Property Tax Analysis" of three suggested comparable sales located in close proximity to the subject. The analysis was dated February 12, 2014. Neither the name nor the professional credentials of the person(s) who prepared the report was disclosed. The comparables had varying degrees of similarity when compared to the subject in dwelling size, age, and features. The comparables sold from February 2012 to May 2013 for prices of \$51,100 or \$57,000 or from \$48.63 to \$52.10 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>, square footage, bath and fixtures. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$52,403 or a total assessment of \$17,466. At the bottom of the analysis, data sources were listed as Assessor, MLS, Realist, Marshall & Swift and IRPAM. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. 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 \$38,619<sup>2</sup>. The subject's assessment reflects an estimated market value of \$116,357 or \$113.52 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Will County of 33.19%. In support of the subject's assessment, the board of review submitted an analysis of seven 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 indicated the appellant's comparable sales were either REO or short sales, with two sales purchased by an investor. The assessor requested these sales be disqualified because of the "quality of the transaction." The assessor further argued appellant's comparable #2 previously sold in July

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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 \$40,823. The final decision issued by the board of review, as submitted by the appellant, shows a final assessment of \$38,619 for the 2013 tax year.

2010 for \$131,000 or \$119.74 per square foot of living area including land. The assessor contends this sale demonstrates the subject property is undervalued.

The comparable sales submitted on behalf of the board of review are located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in dwelling size, age and features. The comparables sold from February 2010 to August 2012 for prices ranging from \$77,500 to \$114,000 or from \$98.86 to \$138.60 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant's counsel argued some of its comparables may be foreclosures, but section 16-183 of the Property Tax Code states that the Property Tax Appeal Board shall consider compulsory sales of comparable properties. (35 ILCS 200/16-183). The appellant's counsel argued six of the board of review comparables sold in 2010 and should be considered less indicative of market value as of the January 1, 2013 assessment date.

#### **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 supports a reduction in the subject's assessment.

The parties submitted ten suggested comparable sales for the Board's consideration. The board of review, through the township assessor, argued the comparable sales submitted by the appellant should be disqualified because they were either REO or short 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 gave little weight to comparables #2 through #7 submitted by the board of review. These comparable sold in 2010, which are dated and a less reliable indicators of market value as of the subject's January 1, 2013 assessment date.

The Board finds the four remaining comparables are relatively similar to the subject in location, age, size, features and sold more proximate in time to the subject's January 1, 2013 assessment date. They sold for prices ranging from \$51,100 to \$89,368 or from \$48.63 to \$98.86 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$116,357 or \$113.52 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*

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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.