



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

APPELLANT: Rochelle Burness
DOCKET NO.: 13-00616.001-R-1
PARCEL NO.: 21-14-13-211-001-0000

The parties of record before the Property Tax Appeal Board are Rochelle Burness, 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 no change 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: \$ 4,700
IMPR: \$ 19,250
TOTAL: \$ 23,950**

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 single family detached dwelling of masonry exterior construction that has 1,238 square feet of living. The dwelling was constructed in 1975. The dwelling has a concrete slab foundation and an

attached garage. The subject has a .25 acre site. The subject property is located in Monee 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 five suggested comparable sales. The analysis was dated February 12, 2014. Neither the name nor the professional credentials of the person(s) who prepared the report were disclosed. The comparables are located from .33 to .46 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. The comparables sold from November 2011 to June 2013 for prices ranging from \$10,000 to \$28,100 or from \$7.84 to \$20.65 per square foot of living area including land. The analysis included Property Equalization Values (adjustments) to the comparables for sale date, land¹, age, square footage, fireplaces, bath and fixtures, central air conditioning, 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 \$22,292 or a total assessment of \$7,430. 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 \$23,950². The subject's assessment reflects an estimated market value of \$72,160 or \$58.29 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 three comparable sales and a letter addressing the appeal. The evidence was prepared by the Monee Township Assessor.

The comparable sales submitted on behalf of the board of review are located in the subject's neighborhood. The comparables had varying degrees of similarity when compared to the subject in

¹ The appellant failed to disclose the land sizes for the subject and comparables.

² The board of review notes on appeal depicts an incorrect assessment amount of \$26,933. The final decision issued by the board of review, as submitted by the appellant, shows a final assessment of \$23,950 for the 2013 tax year.

land area, design, dwelling size, age and features. The comparables sold from May 2010 to July 2013 for prices ranging from \$75,000 to \$116,400 or from \$46.38 to \$121.25 per square foot of living area including land.

With respect to the evidence submitted by the appellant, the township assessor argued the appellant's comparable sales are Special Warranty Deeds, Bank REO and/or the seller was a financial institution. The assessor also pointed out comparables #3, #4 and #5 were condominium units, unlike the subject. 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 two of the board of review comparables sold in 2010 or 2011 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 appellant failed to meet this burden of proof.

The parties submitted eight suggested comparable sales. The board of review, through the township assessor, argued the comparable sales submitted by the appellant were Special Warranty Deeds, Bank REO and/or the seller was a financial institution, implying they should not be considered in determining the subject's correct assessment. 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 less weight to comparable #3, #4 and #5 submitted by the appellant because they are attached condominium units, dissimilar to the subject's single-family detached dwelling. The Board gave less weight to comparables #1 and #3 submitted by the board of review. These comparables sold in 2010 and 2011, which are dated and not reliable indicators of market value as of the January 1, 2013 assessment date. The Board finds the remaining three comparables were relatively similar to the subject in location, age, size, design, most features and sold more proximate in time to the subject's January 1, 2013 assessment date. They sold for prices ranging from \$22,000 to \$116,400 or from \$17.16 to \$121.25 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$72,160 or \$58.29 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. Based on this analysis, the Board finds no 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

Klaus Albrecht

Member

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.