



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

APPELLANT: Robert M. & Judy A. Lambie
DOCKET NO.: 13-00621.001-R-1
PARCEL NO.: 23-16-07-104-006-0000

The parties of record before the Property Tax Appeal Board are Robert M. & Judy A. Lambie, the appellants, 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: \$12,456
IMPR.: \$52,743
TOTAL: \$65,199

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling that has 2,441 square feet of living area. The dwelling was constructed in 1981. Features include an unfinished basement, central air conditioning, a fireplace, a swimming pool, and a

594 square foot attached garage. The subject's land size was not disclosed. The subject property is located in Crete Township, Will County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a limited "Property Tax Analysis" of four 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 .08 to .18 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 analysis did not disclose land sizes or garage information. The comparables sold from February 2012 to May 2013 for prices ranging from \$105,000 to \$178,000 or from \$55.00 to \$72.48 per square foot of living area including land. The analysis included Property Equalization Values (adjustments) to the comparables for sale date, land¹, age and square footage. 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 \$151,806 or a total assessment of \$50,597. At the bottom of the analysis, data sources were listed as Assessor, MLS, Realist, Marshall & Swift and IRPAM. Based on this evidence, the appellants 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 \$65,199². The subject's assessment reflects an estimated market value of \$196,442 or \$80.48 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 six comparable sales and a letter addressing the appeal. The evidence was prepared by the Crete Township Assessor.

With respect to the evidence submitted by the appellants, the township assessor argued the appellant's comparable sales #1, #3 and #4 are "invalid" because they were REO or short sales. The

¹ The appellants 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 \$90,774. The final decision issued by the board of review, as submitted by the appellants, shows a final assessment of \$65,199 for the 2013 tax year.

assessor alleged comparable #2 was not advertised for sale, but did not submit any evidence to support this claim such as a Real Estate Transfer Declaration. The assessor also provided a grid analysis of the comparables submitted by the appellants, which included more detailed descriptive information for the subject and comparables pertaining to garages, pools and patios.

The comparable sales submitted on behalf of the board of review had varying degrees of similarity when compared to the subject in design, dwelling size, age and features. The comparables sold from January 2010 to December 2012 for prices ranging from \$164,900 to \$235,000 or from \$66.22 to \$120.14 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 appellants' 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 appellants' counsel also submitted an MLS sheet purportedly for comparable #2 indicating it was advertised for sale on the open market for 500 days. However, the MLS sheet submitted was for a property with an address of 2654 Shady Grove Ct., Crete, Illinois, which is appellants' comparable #4.

Conclusion of Law

The appellants contend 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 appellants failed to meet this burden of proof.

The parties submitted ten suggested comparable sales. The board of review, through the township assessor, argued the comparable sales submitted by the appellants was foreclosure or short sales, implying they should not be considered in determining the subject's correct assessment. The Board finds this argument to be misplaced and was given no weight. 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 #4 submitted by the appellants due to its newer age when compared to the subject. The Board also gave less weight to comparables #1 through #4 submitted by the board of review. Comparables #1, #3 and #4 sold in 2010, which are dated and less reliable indicators of market value as of the subject's January 1, 2013 assessment date. Comparable #2 is newer in age than the subject. The Board finds the remaining five comparables submitted were more 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 \$105,000 to \$235,000 or from \$55.00 to \$120.14 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$196,442 or \$80.48 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

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.