



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

APPELLANT: Michael & Joanne Nott
DOCKET NO.: 13-00622.001-R-1
PARCEL NO.: 06-03-21-301-032-0000

The parties of record before the Property Tax Appeal Board are Michael & Joanne Nott, 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: \$ 15,109
IMPR.: \$ 75,481
TOTAL: \$ 90,590

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 frame dwelling that has 2,178 square feet of living area. The subject was a semi-custom built home. The dwelling was constructed in 2007.

Features include an unfinished basement, central air conditioning, a fireplace, and a 644 square foot attached garage. The subject has a .2 acre site. The subject property is located in Plainfield 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 were reported to be located from 1.52 to 1.67 miles 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 March 2012 to December 2012 for prices ranging from \$152,000 to \$187,000 or from \$80.00 to \$86.90 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 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 \$190,189 or a total assessment of \$63,390. 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 \$90,590². The subject's assessment reflects an estimated market value of \$272,944 or \$125.32 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 four comparable sales and a letter addressing the appeal. The evidence was prepared by the Plainfield Township Assessor.

With respect to the evidence submitted by the appellants, the township assessor argued the appellants' comparable sales #2, #3

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 \$108,843. The final decision issued by the board of review, as submitted by the appellants, shows a final assessment of \$90,590 for the 2013 tax year.

and #4 have inferior locations and are "track houses" of inferior quality, whereas the subject was a semi-custom built home. The assessor also argued all the comparables are located approximately four miles from the subject. The assessor indicated comparable #4 is similar to the subject although it was a short sale.

The comparable sales submitted on behalf of the board of review are located in four different subdivisions than the subject. The assessor explained there were no sales located within the subject's subdivision and the sales utilized were located in comparable subdivisions. The comparables were reported to be located from less than two miles to less than four miles from the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, dwelling size, age and features. The comparables sold from May 2012 to October 2012 for prices ranging from \$220,000 to \$305,000 or from \$98.65 to \$157.17 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 the respondent used a different method of determining distance from the property to the comparables. Counsel alleged that online maps such as Google may have been used. Counsel claimed to attach a grid showing both parties' comparables proximate location in relation to the subject. However, no such evidence was attached. The appellants' counsel argued board of review comparable #2 was a new model home that was "never lived in" and was in superior condition. The Multiple Listing Service (MLS) sheet was submitted to support this claim.

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 eight suggested comparable sales. The record is unclear as to the proximate location of the appellants' comparables whereas the comparables submitted by the

board of review were located approximately two to four miles from the subject. The Board gave less weight to the comparables submitted by the appellants. Comparables #2 through #4 were "track houses" unlike the subject, which was a semi-custom built home. Moreover, the assessor indicated these comparables were located in an inferior location, which was not refuted by the appellants. Finally, the appellants failed to disclose the land sizes of the comparables, which detracts from the weight that can be given to this evidence. The Board also gave less weight to comparable #2 submitted by the board of review. This was a newer dwelling that had yet to be occupied and had approximately \$97,000 of "upgrades" according to the MLS sheet submitted under rebuttal. The Board finds the remaining three comparables submitted by the board of review were more similar to the subject in land area, 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 \$220,000 to \$305,000 or from \$98.65 to \$131.07 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$272,944 or \$125.32 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.