



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

APPELLANT: Timothy Majewski
DOCKET NO.: 13-00624.001-R-1
PARCEL NO.: 05-06-02-207-010-0000

The parties of record before the Property Tax Appeal Board are Timothy Majewski, 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: \$ 8,360
IMPR: \$ 23,668
TOTAL: \$ 32,028**

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 frame dwelling that has 1,008 square feet of living area. The dwelling was constructed in 1977. Features include a concrete slab foundation, central air conditioning, a fireplace and a 528 square foot detached garage. The subject has an 8,845 square

foot site. The subject property is located in Troy 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 May 2011 for \$76,900. The appellant submitted the settlement statement and Multiple Listing Service (MLS) sheet associated with the sale of the subject property. The settlement statement does not list a contract price, but does list a principal amount of a new loan for \$106,250. The evidence depicts the subject property was listed for sale on the open market with a Realtor for 161 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. However, comparable #1 was the sale of the subject property. The analysis was dated February 10, 2014. Neither the name nor the professional credentials of the person(s) who prepared the report were disclosed. Four comparables are located from .04 of a mile to 1.16 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 February 2013 for prices ranging from \$37,000 to \$116,000 or from \$34.71 to \$99.70 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, 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 \$76,901 or a total assessment of \$25,631. 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

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

\$32,028². The subject's assessment reflects an estimated market value of \$96,499 or \$95.73 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 Troy Township Assessor.

With respect to the evidence submitted by the appellant, the assessor argued comparables #3 and #4 are condominium units unlike the subject. The assessor also questioned the actual sale price of the subject property.

The comparable sales submitted on behalf of the board of review are located in close proximity to the subject. One comparable was also used by the appellant. 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 January 2013 to December 2013 for prices ranging from \$94,500 to \$115,875 or from \$87.79 to \$99.70 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, appellant's counsel argued respondent's comparable #4 sold in February 2014, not December 2013³. The appellant's attorney also argued comparables #3 and #4 are superior to the subject.

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.

² The board of review notes on appeal depicts an incorrect assessment amount of \$40,326. The final decision issued by the board of review, as submitted by the appellant, shows a final assessment of \$32,028 for the 2013 tax year.

³ The Real Estate Transfer Declaration for comparable #4 shows a sale date in December 2013 that was not recorded with the county until February 2014.

The parties submitted seven suggested comparable sales and information pertaining to the sale of the subject property. The Board gave little consideration to the subject's May 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. The Board also gave less weight to comparables #3 and #4 submitted by the appellant. These properties are located over one mile from the subject and are condominium units, unlike the subject. The Board finds the remaining five comparables are relatively similar to the subject in land area, 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 \$94,500 to \$116,000 or from \$87.79 to \$99.70 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$96,499 or \$95.73 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. Therefore, no reduction in the subject's assessment is warranted. Based on this analysis, the Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence.

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.