



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

APPELLANT: Robert Dewig
DOCKET NO.: 13-00628.001-R-1
PARCEL NO.: 07-01-05-104-081-1001

The parties of record before the Property Tax Appeal Board are Robert Dewig, 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: \$ 7,670
IMPR.: \$18,994
TOTAL: \$26,664**

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 two-story frame condominium that has 1,361 square feet of living area¹. The dwelling was

¹ The appellant's evidence depicts the subject dwelling as having 1,091 square feet of living area. However, the appellant failed to submit any evidence in

constructed in 1999. Features include a partial finished basement, central air conditioning and a two-car attached garage. The subject property is located in Wheatland 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 were reported to be located from .02 to .24 of a mile from the subject property. The comparables had varying degrees of similarity when compared to the subject in dwelling size, age, and features. The comparables sold from March 2012 to February 2013 for prices ranging from \$61,000 to \$82,500 or from \$41.47 to \$58.72 per square foot of living area including land. The analysis included Property Equalization Values (adjustments) to the comparables for sale date, age, square footage, baths, 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 \$41,602 or a total assessment of \$13,866. 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 \$26,664. The subject's assessment reflects an estimated market value of \$80,338 or \$59.03 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 a revised grid of the appellant's five comparables; an analysis of five additional comparable sales, two of which were used by the appellant; and a letter addressing the appeal. The evidence was prepared by the Wheatland Township Assessor.

With respect to the evidence submitted by the appellant, the assessor's evidence indicated the appellant used incorrect

support of this reported dwelling size. The board of review submitted the subject's property record card that has a diagram of the subject dwelling depicting 1,361 square feet of living area. Based on this record, the Board finds the subject dwelling has 1,361 square feet of living area.

dwelling sizes for the subject and comparables. The evidence shows the appellant's comparables range in size from 1,010 to 1,385 square feet of living area and sold from price ranging from \$48.56 to \$69.79 per square foot of living area including land. The assessor also argued three of the comparables were foreclosures.

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 dwelling size, age and features. The comparables sold from March to August 2012 for prices ranging from \$66,100 to \$92,500 or from \$48.56 to \$67.96 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 noted "that is was the information from the Will County that was pulled into the Appellant's grids. The Township Assessor initially supplied the incorrect information that has yet to be updated even though the Assessor has confirmed that she has been aware of the error for some time now."

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 record contains a total of eight comparable sales, of which two comparables are common to both parties. The Board finds the analysis submitted on behalf of the appellant used inaccurate information regarding the subject's and comparables' dwelling sizes and was therefore given diminished weight. However, the board shall consider the corrected data pertaining to the appellant's comparables as submitted by the board of review.

Both parties' comparables were relatively similar to the subject in location, age, size, design and features. They sold for prices ranging from \$61,000 to \$92,500 or from \$48.56 to \$69.79 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$80,338 or \$59.03 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 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

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.