



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

APPELLANT: Peter Viramontes  
DOCKET NO.: 13-00630.001-R-1  
PARCEL NO.: 23-15-04-303-045-0000

The parties of record before the Property Tax Appeal Board are Peter Viramontes, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$11,425  
**IMPR.:** \$23,575  
**TOTAL:** \$35,000

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 is improved with a one-story single family dwelling of vinyl and brick exterior construction with 1,374 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage with 462 square feet of building area. The property has an 8,641 square foot site and is located in Steger, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with one-story single family dwellings that ranged in size from 1,188 to 1,546 square feet of living area. The dwellings were constructed from 1987 to 1999. Two comparables had basements, each comparable had central air conditioning, two comparables each had one fireplace and three comparables had garages.<sup>1</sup>

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<sup>1</sup> Descriptive information about the appellant's comparables was taken from the data provided by the township assessor, which was supported by copies of the property record cards for three of the comparables.

The sales occurred from February 2012 to November 2012 for prices ranging from \$39,901 to \$76,000 or from \$30.60 to \$51.39 per square foot of living area, including land. The appellant's grid analysis contained adjustments to the comparables for differences from the subject to arrive at an "Equalized Sale Price" for each comparable. Based on this evidence the appellant requested the subject's assessment be reduced to \$24,534.

The board of review submitted its "Board of Review Notes on Appeal" and evidence provided by the Crete Township Assessor in support of the assessment. The subject property had a total assessment of \$42,967, which reflects a market value of \$129,458 or \$94.22 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Will County of 33.19% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the township assessor provided information on five comparable sales that were improved with one-story dwellings that ranged in size from 1,355 to 1,983 square feet of living area. The dwellings were constructed from 1965 to 2001. Each comparable had an unfinished basement, central air conditioning and an attached garage. Three comparables each had one fireplace. The sales occurred from January 2010 to July 2012 for prices ranging from \$123,000 to \$182,000 or from \$77.52 to \$105.57 per square foot of living area, including land.

The assessor also noted that each of the appellant's comparables was a Bank REO.

In rebuttal the appellant asserted that the section 16-183 of the Property Tax Code provides that 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 appellant also noted that four of the sales provided by the board of review occurred in 2010.

### **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 evidence in the record supports a reduction in the subject's assessment.

The Board finds the best evidence of market value to be the appellant's comparable sales and board of review comparable sale #3. These comparables sold most proximate in time to the assessment date at issue and had varying degrees of similarity to the subject property. The comparables sold from February 2012 to November 2012 for prices ranging from \$39,901 to \$130,000 or from \$30.60 to \$77.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$129,458 or \$94.22 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a square foot basis. Little weight was given board of review sales #1, #2, #4 and #5 as each property sold in 2010, which is not proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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.



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Chairman



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Member

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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

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: May 20, 2016



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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.