



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

APPELLANT: Norval Hodges
DOCKET NO.: 13-00631.001-R-1
PARCEL NO.: 23-16-07-105-008-0000

The parties of record before the Property Tax Appeal Board are Norval Hodges, 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: \$14,635
IMPR.: \$22,695
TOTAL: \$37,330

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 dwelling of brick construction with 2,569 square feet of living area. The dwelling was constructed in 1983. Features of the home include a full partially basement, central air conditioning and a two-car attached garage with 805 square feet of building area. The property also has an in-ground swimming pool. The property is located in Crete, Crete Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 26, 2011 for a price of \$112,000. In support of this the appellant submitted a copy of the settlement statement, a copy of the Multiple Listing Service (MLS) listing sheet for the subject property, and the subject's Listing & Property History Report. The appellant also indicated that the board of review reduced the subject's 2012 assessment to the sales price and contends that since the property is owner occupied the 2012 assessment should roll over for the general assessment

period. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" and a copy of the subject's property record card disclosing a total assessment of \$69,937. The subject's assessment reflects a market value of \$210,463 when using the 2013 three year average median level of assessment for Will County of 33.23% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a letter from the Crete Township Assessor's office asserting that the subject property was sold at a Sheriff's auction in September 2011 for \$112,000. The present owner then purchased the subject property from RBS Citizens Bank for \$112,000. The assessor then noted the subject's 2012 assessment was reduced to reflect the purchase price for one year only. The home was to be revalued the following year based upon a repaired home and current market conditions. The assessor asserted the subject's 2013 assessment was raised to \$90,651 but subsequently reduced following a board of review appeal using four invalid sales provided by the appellant and five valid sales provided by the assessor. The assessor stated the owner did not notify the assessor's office of any ongoing repairs and they assumed all repairs had been made.

The record contained copies of photographs of the exterior and interior of the subject property dated April 11, 2012, showing various states of damage and disrepair. The record also had copies of photographs of the subject's exterior dated April 5, 2013, but no interior photographs.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the purchase of the subject property in September 2011 for a price of \$112,000. The appellant provided evidence demonstrating the sale had elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the MLS and it had been on the market for 56 days. In further support of the transaction the appellant submitted a copy of the settlement statement and the MLS listing disclosing the subject property was REO/Lender Owned, Pre-Foreclosure. The Board finds the purchase price is below the market value reflected by the assessment. The record also contained photographs of the subject property showing the home in a state of disrepair following the purchase. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Furthermore, the board of review presented no comparable sales or market data to support the subject's assessment. Additionally, the board of review presented no evidence demonstrating repairs to

the dwelling had been made as of the assessment date. Based on this record the Board finds a reduction in the subject's assessment is appropriate.

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



Member

Member



Member

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: June 24, 2016



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.