



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

APPELLANT: William & Sheila Burton
DOCKET NO.: 13-00632.001-R-1
PARCEL NO.: 21-14-13-103-017-0000

The parties of record before the Property Tax Appeal Board are William and Sheila Burton, the appellants, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$1,500
IMPR.: \$20,550
TOTAL: \$22,050

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 two-story townhouse of frame construction with 1,632 square feet of living area. The dwelling was constructed in 1972. Features of the home include a full basement and central air conditioning. The property is located in University Park, Monee Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with two-story dwellings that had either 1,480 or 1,567 square feet of living area. The dwellings were constructed from 1972 to 1974. Each comparable has a full basement and central air conditioning. The sales occurred from March 2012 to October 2012 for prices ranging from \$17,500 to \$19,900 or from \$11.82 to \$12.70 per square foot of living area, including land. The grid analysis submitted by the appellants had adjustments to the comparables for such items as sale date, land area and age

to arrive at equalized sales prices ranging from \$17,696 to \$19,314. Based on these sales the appellants arrived at a market value request of \$20,495 and an assessment request of \$6,831.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$22,050. The subject's assessment reflects a market value of \$66,356 or \$40.66 per square foot of living area, land included, 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 information on three comparable sales improve with two, two-story dwellings and one, one-story dwelling of frame or frame and masonry construction that ranged in size from 918 to 1,632 square feet of living area. The comparables were constructed in 1972 and 1975. Two comparables had full basements and each comparable had central air conditioning. The sales occurred from April 2010 to December 2011 for prices ranging from \$27,000 to \$69,000 or from \$29.41 to \$42.57 per square foot of living area, including land.

The board of review also submitted information on three equity comparables improved with dwellings similar to the subject dwelling in style, age, size and features. These comparables each had an improvement assessment of \$20,550 or \$12.59 per square foot of living area. The subject property also has an improvement assessment of \$20,550 or \$12.59 per square foot of living area.

In rebuttal the appellants commented on the dates of sales of the comparables provided by the board of review. The appellants also asserted the equity comparables provided by the board of review did not address the appellants' market value argument.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales presented by the parties. The Board gave less weight to board of review sales #2 and #3 as these properties sold in April 2010 and December 2010, not proximate in time to the assessment date at issue. Furthermore, board of review sale #3 differed from the subject in style, size and features. The remaining comparables sold from December 2011 to October 2012 for prices ranging from \$17,500 to \$69,000 or from \$11.82 to \$42.28 per square foot of living area, including land. The comparable most similar to the subject property was board of review sale #1 that sold in December 2011 for a price of \$69,000 or \$42.28 per square foot of living area, including land. The subject's assessment reflecting a market value of \$66,356 or \$40.66 per square foot of living area, including land, is within the range established by the best comparable sales in this record and support by the most similar property. Little weight was given the board of review equity comparables as this evidence did

not address the appellants' market value argument. Based on this record the Board finds a reduction in the subject's assessment is not 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.



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.