



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

APPELLANT: Harold & Selma Bjerkley
DOCKET NO.: 13-00637.001-R-1
PARCEL NO.: 16-05-12-407-002-0000

The parties of record before the Property Tax Appeal Board are Harold & Selma Bjerkley, 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 **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: \$45,378
IMPR.: \$114,122
TOTAL: \$159,500

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 is improved with a two-story dwelling of brick construction with 3,627 square feet of living area. The dwelling was constructed in 1986. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 818 square feet of building area. The property is located in Homer Glen, Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with two-story dwellings that ranged in size from 3,343 to 3,809 square feet of living area. The dwellings were constructed from 1988 to 1993. Each comparable has a fireplace, central air conditioning and a garage that ranged in size from 701 to 827 square feet of building area. The sales occurred from July 2012 to September 2013 for prices ranging from \$198,000 to \$407,000 or from \$51.98 to

\$118.69 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$125,188.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,026. The subject's assessment reflects a market value of \$506,255 or \$139.60 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 board of review submitted information on six comparable sales improved with two-story dwellings that ranged in size from 2,644 to 3,795 square feet of living area. The dwellings were constructed from 1994 to 2006. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 571 to 838 square feet of building area. Two comparables have in-ground swimming pools. The sales occurred from March 2010 to July 2013 for prices ranging from \$350,000 to \$532,500 or from \$113.86 to \$159.23 per square foot of living area, including land.

The board of review requested the subject's assessment be sustained.

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

The Board finds the best evidence of market value to be comparable sales #3, #4 and #6 submitted by the board of review. These comparables were relatively similar to the subject property in style, construction, size and features. These properties also sold most proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$389,500 to \$503,500 or from \$131.23 to \$137.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$506,255 or \$139.60 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board gave less weight to the appellants' comparables as the appellants provided no information with respect to the basement area of the comparables. Less weight was given board of review sales #1, #2 and #5 as these properties sold in 2010 and 2011, not proximate in time to the assessment date at issue. Based on this record the Board finds 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.



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.