



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

APPELLANT: Clarice Hearne
DOCKET NO.: 13-00641.001-R-1
PARCEL NO.: 30-07-08-412-020-0000

The parties of record before the Property Tax Appeal Board are Clarice Hearne, 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 **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: \$6,042
IMPR.: \$34,044
TOTAL: \$40,086

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 two-story dwelling of frame construction with 1,440 square feet of living area. The dwelling was constructed in 1916. Features of the property include a full unfinished basement, central air conditioning, one fireplace and a detached garage with 660 square feet of building areas. The property is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales. The comparables were improved with two-story single family dwellings that ranged in size from 1,152 to 1,698 square feet of living area. The dwellings were constructed from 1892 to 1920. Each comparable had a full basement, and a garage ranging in size from 252 to 780 square feet of building area. One comparable had a fireplace. The comparables were located from .45 to .79 of a mile from the subject property. The sales occurred from February 2012 to February 2013 for prices ranging from \$19,500 to

\$41,000 or from \$14.01 to \$29.22 per square foot of living area. The analysis submitted by the appellant contained adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$19,072 to \$49,416 or from \$13.70 to \$32.34 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$14,943 to reflect a market value of \$44,833.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,086. The subject's assessment reflects a market value of \$120,777 or \$83.87 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 a memorandum and information on four comparable sales identified by the township assessor. In rebuttal the assessor asserted that the comparable sales provided by the appellant were located in three different neighborhoods. The comparable sales used by the assessor were located in the same neighborhood as the subject property and were improved with dwellings described as being either a Cape Cod style home or a 1½-story dwelling that ranged in size from 1,122 to 1,964 square feet of living area. The dwellings were of frame or masonry construction and were built from 1925 to 1948. Each comparable had a full basement, two comparable sales had central air conditioning, two comparable sales each had one fireplace and each comparable had a detached garage ranging in size from 360 to 432 square feet of building area. The sales occurred from April 2011 to March 2013 for prices ranging from \$91,000 to \$155,500 or from \$76.42 to \$85.16 per square foot of living area, land included.

The board of review requested the assessed value of the subject property be sustained.

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

The Board finds the best evidence of market value to be comparable sales #2 through #4 submitted by the board of review. Although these comparables differed slightly from the subject in style, they were more similar to the subject in location than were the comparable sales provided by the appellant. These three comparables sold for prices ranging from \$91,000 to \$155,500 or from \$76.42 to \$81.11 per square foot of living area including land. The subject's assessment reflects a market value of \$120,777 or \$83.87 per square foot of living area, including land, which is within the overall price range but above the range on a square foot basis. The Board finds the subject's higher value on a per square foot basis is justified considering these three comparable sales were slightly inferior in features as contrasted to the subject property in that two had no central air conditioning, two had no fireplaces and each had a smaller garage than the subject property. Less weight was given the appellant's comparable sales due to

differences from the subject in location. Less weight was given board of review sale #1 due to the fact this property sold in April 2011, 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 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.