



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

APPELLANT: Thomas Blaze
DOCKET NO.: 13-00643.001-R-1
PARCEL NO.: 14-12-17-216-096-0000

The parties of record before the Property Tax Appeal Board are Thomas Blaze, 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: \$7,500
IMPR.: \$35,330
TOTAL: \$42,830

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 townhouse of frame construction with 1,520 square feet of living area.¹ The dwelling was constructed in 2006. Features of the home include a slab foundation, central air conditioning and an integral garage with 420 square feet of building area. The property is located in Manhattan, Manhattan 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 described as being improved with two-story dwellings that ranged in size from 1,565 to 1,623 square feet of living area. The dwellings were constructed in 2005 and 2006. Each comparable had a slab foundation, central air conditioning and a garage. The sales occurred from April 2012 to November 2012 for prices ranging from \$79,900 to \$109,900 or from \$49.60 to \$68.22 per square foot of living area,

¹ The best evidence of the subject's size was provided by the board of review which included a copy of the subject's property record card depicting a schematic diagram and measurements of the subject unit.

including land. The appellant's analysis included adjustments to the comparables for sale date and differences from the subject property to arrive at adjusted prices ranging from \$78,101 to \$109,475 or from \$48.48 to \$67.95 per square foot of building area including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$32,020 to reflect a market value of \$96,070.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,830. The subject's assessment reflects a market value of \$129,045 or \$84.90 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 grid analysis using three comparable sales identified by the township assessor. The comparables were improved with two-story townhomes each with 1,520 square feet of living area. The dwellings were constructed from 2007 to 2009. Each comparable had similar features as the subject property. The sales occurred from May 2011 to July 2013 for prices of either \$128,500 or \$136,500 or for \$84.54 and \$89.80 per square foot of living area, including land.

The board of review also submitted a narrative from the township assessor incorrectly asserting that the appellant submitted five comparable sales. Additionally, the assessor's comments assert that he was submitting five comparable sales. The submission included copies of the property record cards on the three comparables contained in the board of review grid analysis and copies of the property record cards for appellant's comparable sales #2 and #3. The property record card for appellant's sale #3 disclosed this property had 1,520 square feet of living area. The assessor's narrative also explained that in the subject's subdivision each buyer for a single family property must take on the principle and interest for the bonds that were sold to finance the infrastructure of the subdivision.

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 record contains seven comparable sales submitted by the parties that had varying degrees of similarity to the subject property. These comparable sales sold from May 2011 to July 2013 for prices ranging from \$79,900 to \$136,500 or from \$49.60 to \$89.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$129,045 or \$84.90 per square foot of living area, including land, which is within the range established by the sales in this record. 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.