



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

APPELLANT: Thomas Blaze  
DOCKET NO.: 13-00644.001-R-1  
PARCEL NO.: 14-12-17-416-009-0000

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:** \$10,500  
**IMPR.:** \$32,162  
**TOTAL:** \$42,662

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 duplex unit of frame construction with 1,613 square feet of living area. The dwelling was constructed in 2006. Features of the dwelling include a slab foundation, central air conditioning and a two-car integral garage with 361 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 five comparable sales described as being improved with two-story dwellings that ranged in size from 1,565 to 1,629 square feet of living area. The dwellings were constructed in 2006. Each comparable has a slab foundation and central air conditioning. One comparable is described as having a garage. The sales occurred from June 2012 to November 2013 for prices ranging from \$89,900 to \$143,000 or from \$57.44 to \$87.78 per square foot of living area, including land. The appellant's analysis made adjustments to the comparable sales for date of sale and differences from the subject property to arrive at adjusted

prices ranging from \$93,376 to \$142,179 or from \$57.89 to \$87.28 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$32,256 to reflect a market value of \$96,778.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,662. The subject's assessment reflects a market value of \$128,539 or \$79.69 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 five comparable sales identified by the township assessor. The comparable sales were improved with two-story duplex units that were described as being the same model as the subject property. The comparables were located in the same neighborhood as the subject property. The dwellings were constructed in 2006 and 2007. The comparable sales were similar to the subject dwelling in size and features. The sales occurred from June 2010 to June 2013 for prices ranging from \$120,000 to \$146,000 or from \$74.40 to \$90.51 per square foot of living area, including land.

The narrative prepared by the township assessor and submitted by the board of review incorrectly asserted the appellant submitted information on four comparable sales. Furthermore, copies of the property record cards submitted by the board of review were not of the comparable sales used by the appellant.

The board of review requested the assessment 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 record contains ten comparable sales submitted by the parties. The Board finds the best evidence of market value to be the comparable sales #2, #3 and #5 submitted by the board of review. These three comparable sales were similar to the subject in location, model type, size age and features. These most similar comparables sold for prices ranging from \$120,000 to \$143,000 or from \$74.40 to \$88.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$128,539 or \$79.69 per square foot of living area, land included, which is within the range established by the best comparable sales. Additionally, the Board finds the subject's assessment reflects a market value within the range established by the appellant's own comparables, which undermines the appellant's overvaluation argument. The Board finds, however, that less weight is to be given the appellant's analysis as the subject property has a garage whereas the appellant failed to account for that feature. Furthermore, four of the appellant's comparables were described as not having garages while one comparable was

described as having a 38 square foot garage (which appears to be an error), significantly smaller than the subject's garage. Less weight was given board of review sales #1 and #4 due to the dates of sales not being 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.