



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

APPELLANT: Gloria Rogers
DOCKET NO.: 13-00650.001-R-1
PARCEL NO.: 21-14-13-402-009-0000

The parties of record before the Property Tax Appeal Board are Gloria Rogers, the appellant,¹ 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: \$4,650
IMPR.: \$27,300
TOTAL: \$31,950

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 consists of a part split-level and part one-story dwelling of frame construction with 1,656 square feet of living area. The dwelling was constructed in 1975. Features of the home include a finished lower level of 552 square feet, central air conditioning and a 440 square foot attached garage. The property has a .19 of an acre site and is located at 1119 Abbot Lane, University Park, Monee 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 located within .84 of a mile from the subject property. The comparables have varying degrees of similarity when compared to the subject.² The dwellings range in size from 1,547 to 1,736 square feet of living area. The

¹ Attorney Jerri K. Bush withdrew her appearance as counsel for the appellant by a filing dated March 21, 2016.

² The appellant did not disclose the amount of finish in the lower level, exterior construction or site size for the comparables submitted.

properties sold from April 2012 to April 2013 for prices ranging from \$27,200 to \$39,900 or from \$17.58 to \$25.79 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,950. The subject's assessment reflects a market value of \$96,264 or \$58.13 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 three comparable sales located within one mile from the subject property. The comparables have varying degrees of similarity when compared to the subject. The comparables range in size from 1,536 to 1,600 square feet of living area. The properties sold from March 2010 to April 2013 for prices ranging from \$98,000 to \$116,400 or from \$63.02 to \$75.78 per square foot of living area, land included.

Former counsel filed rebuttal arguing, in part, that board of review sale #3 occurred in 2010, whereas the appellant's sales were closer in time to the January 1, 2013 assessment date.

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 parties submitted seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave little weight to the board of review comparable #3. This comparable sold in March 2010, which is less indicative of fair market value as of the subject's January 1, 2013 assessment date. The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparables #1 and #2. These most similar comparables sold from April 2012 to April 2013 for prices ranging from \$27,200 to \$116,400 or from \$17.58 to \$75.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$96,264 or \$58.13 per square foot of living area, including land, which is within the range established by the best comparable 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.