



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

APPELLANT: Thomas Blaze  
DOCKET NO.: 13-00655.001-R-1  
PARCEL NO.: 15-08-22-428-014-1004

The parties of record before the Property Tax Appeal Board are Thomas Blaze, the appellant,<sup>1</sup> 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:** \$5,658  
**IMPR.:** \$36,774  
**TOTAL:** \$42,432

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The subject property consists of a two-story condominium unit of frame exterior construction with 1,064 square feet of living area. The building was constructed in 1993. Features of the unit include an unfinished basement, central air conditioning and a 264 square foot garage. The property is located in New Lenox, New Lenox Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on ten comparable sales in the Section V grid analysis of the appeal petition. The comparables are located from .4 of a mile to 3.3-miles from the subject property. The comparables consist of two-story frame or frame and brick dwellings. The comparables range in age from 6 to 25 years old. The dwellings range in size from 2,500 to 3,189 square feet of living area. Each comparable has a full or partial basement, four of which have finished areas. Each dwelling has central air conditioning and a garage ranging in size from 2-car to 3-car. Eight of the comparables have one or two fireplaces. The properties sold between March 2012 and August 2013 for prices ranging from \$215,000 to \$259,000 or from \$78.71 to \$100.00 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$30,997 which would reflect a market value of approximately \$92,991 or \$87.40 per square foot of living area, including land.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,432. The subject's assessment reflects a market value of \$127,846 or \$120.16 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 gathered by the township assessor on four comparable sales located within half of a mile of the subject property. The comparables consist of two-story frame condominium units that were built between 1990 and 2002 and range in size from 1,012 to 1,178 square feet of living area. Each dwelling has a basement, central air conditioning and a 264 square foot garage. The properties sold between December 2011 and September 2012 for prices ranging from \$122,500 to \$150,000 or from \$115.13 to \$127.33 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 a total of 14 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the appellant's comparable properties which are each substantially larger than the subject by exceeding the subject's dwelling size. In addition, the appellant's comparables have fireplaces that are not a feature of the subject and larger garages.

The Board has also given reduced weight to board of review comparable #4 as the property sold in December 2011, a date remote in time from the assessment date at issue of January 1, 2013.

The Board finds the best evidence of market value to be the board of review comparable sales #1 through #3. These comparables have varying degrees of similarity to the subject dwelling in age and size. The properties sold between May 2012 and September 2012 for prices ranging from \$128,500 to \$150,000 or from \$126.88 to \$127.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$127,846 or \$120.16 per square foot of living area, including land, which is below 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.



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Chairman



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Member

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Member



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Member

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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



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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.