



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

APPELLANT: Patricia Keltner
DOCKET NO.: 14-00185.001-R-1
PARCEL NO.: 15-08-16-201-036-0000

The parties of record before the Property Tax Appeal Board are Patricia Keltner, 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: \$40,589
IMPR.: \$159,433
TOTAL: \$200,022

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 2014 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 two-story and part one-story single-family dwelling of masonry exterior construction with approximately 5,143 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an attached three-car garage. The property has a .47-acre site and is located in New Lenox, New Lenox Township, Will County.

The appellant contends assessment inequity as the basis of the appeal in Section 2d of the Residential Appeal petition on page 1. However, there was no data included in the submission providing the assessments of comparable properties (see page 3 grid analysis with instructions). The only evidence submitted in support of the appeal was a copy of an appraisal of the subject property with an estimated market value for the property of \$772,500, land included, as of January 22, 2010. If the Property Tax Appeal Board accepted this dated appraised value of the subject property as reflective of its market value as of January 1, 2014, the assessment date at

issue in this appeal, the result would be an increase in the assessment of the subject property to reflect a total assessment of \$256,702 based on the three-year median level of assessment in Will County for 2014 of 33.23% as determined by the Illinois Department of Revenue.

Based on the foregoing evidence, the appellant requested reductions in both the subject's land and improvement assessments to a total assessment of \$172,299 which would reflect a market value of \$518,504, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$200,022. The subject's assessment reflects a market value of \$601,932, land included, when using the 2014 three year average median level of assessment for Will County of 33.23%.

In response to the appeal, the Supervisor of Assessments and Clerk of the Board of Review submitted a letter noting that a stipulation was executed between the Will County Board of Review, the Township Assessor and the Appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted a letter, assessment data on two comparable properties and a copy of an appraisal of the subject property with an estimated market value as of November 11, 2010 of \$650,000. In addition, in the letter, the appellant referenced two area listings of homes with their respective listing prices.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the new assessment data on two comparable properties or the November 2010 appraisal submitted by appellant in conjunction with her rebuttal argument.

Conclusion of Law

The taxpayer contended assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of **not less than three comparable properties** showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. [Emphasis added.] 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of assessment uniformity as the appellant failed to provide assessment data with the appeal petition postmarked on January 17, 2015.

Alternatively, 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 on grounds of an appraisal with an estimated market value as of January 22, 2010 of \$772,500 which is greater than the subject's estimated market value as reflected by its assessment as of January 1, 2014.

Section 1910.63 of the rules of the Property Tax Appeal Board addresses the burden of proof; which provides in part as follows:

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.
- c) Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. The board of review must provide substantive, documentary evidence or legal argument sufficient to support its assessment of the subject property or some other, alternate valuation. Failure to do so will result in a decision by the Property Tax Appeal Board based upon the information submitted by the contesting party and, if applicable, the evidence submitted by any intervening party. . . . (86 Ill.Admin.Code §1910.63).

As the contesting party, the appellant has the burden of first producing sufficient evidence or argument to challenge the correctness of the assessment. Although the appellant submitted a dated appraisal of the subject property, this documentation fails to challenge the assessment as it does not indicate that the subject property is overvalued based on its assessment. The Board finds the appellant did not make a prima facie case to prevail and shift the burden of proof to the board of review.

Notwithstanding the appellant's failure to shift the burden of proof, the board of review did present documentation that the assessment of the subject property was reduced from \$205,287 to \$200,022 by stipulation of the parties before the Will County Board of Review.

Based on the failure of the board of review to request an increase in the assessment of the subject property to reflect the appraised value of the subject property as presented by the appellant, the Property Tax Appeal Board finds that no change in the subject's assessment is warranted on this record.

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



Acting 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: September 23, 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.