



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

APPELLANT: Alex Fenske  
DOCKET NO.: 14-00193.001-R-1  
PARCEL NO.: 21-14-02-204-003-0000

The parties of record before the Property Tax Appeal Board are Alex Fenske, the appellant, by attorney Mary Anne Phelan, of Much Shelist, in Chicago, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$5,348  
**IMPR.:** \$14,985  
**TOTAL:** \$20,333

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 one-story dwelling of frame construction with 1,144 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation and a 320 square foot garage.<sup>1</sup> The property has a 7,303 square foot site and is located in Park Forest, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a refinance transaction appraisal report prepared for fee simple rights which estimated the subject property had a market value of \$61,000 as of April 28, 2014.

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<sup>1</sup> The appellant's appraiser reported that the subject property has central air conditioning, however, the assessing officials reported that the dwelling did not have this feature.

As to the subject dwelling, the appraiser reported from the inspection that the property has a missing garage service door, water backed up in laundry tub sink, two broken windows and a broken storm door. The appraiser utilized both the cost and sales comparison approaches to value in arriving at the final opinion.

Under the cost approach the appraiser estimated the subject property had an estimated market value of \$63,320 under the cost approach to value.

For the sales comparison approach, the appraiser analyzed four sales (#1 - #4) and two active listings (#7 & #8). After adjusting the comparables for differences from the subject, the appraiser opined a value for the subject of \$61,000 under the sales comparison approach.

In reconciling the two value conclusions, the appraiser gave most weight to the sales comparison approach. Based on this evidence, the appellant requested an assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,490. The subject's assessment reflects a market value of \$67,680 or \$59.16 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Will County of 33.23% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Monee Township Assessor's Office. In the memorandum, the assessor contends that the appraisal submitted by the appellant was "incomplete"; the Property Tax Appeal Board has examined the appraisal in the record and finds it to be a complete document consisting of pages numbered 1 through 6 with 16 additional supplemental and additional pages to the report. The assessor contended that three of the comparable sales in the appraisal were not located in Monee Township and "active listings are not recent sales" arguing that these are inappropriate comparable properties.

The assessor also reported that the subject property recently sold on June 12, 2014 for \$80,000 "in fulfillment of a contract initiated in 2010." (See Exhibit 2) The assessor also provided a grid analysis of four equity comparables which will not be further addressed since the data is not responsive to the appellant's overvaluation argument.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables consist of one-story frame dwellings that were built between 1952 and 1954. The comparables range in size from 1,092 to 1,524 square feet of living area. One comparable has an 89 square foot basement. Each comparable has central air conditioning and two comparables have garages of 320 and 520 square feet of building area, respectively. The properties sold in March 2014 or June 2014 for prices ranging from \$68,000 to \$111,161 or from \$48.96 to \$101.80 per square foot of living area, including land.

Based on this evidence and argument, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board has given little weight to board of review Exhibit 2 establishing that the May 2010 sale price of the subject property of \$80,000 was now fulfilled as of June 12, 2014. The Board finds the date that the sale price was established is now remote in time to the valuation date at issue of January 1, 2014 and thus, less likely to be indicative of the subject's market value as of the assessment date than would sales of similar properties that occurred more proximate in time to the assessment date.

The Board finds the best evidence of market value in the record to be the complete appraisal submitted by the appellant. Furthermore, the Board finds that in light of the deferred maintenance issues of the subject property that were observed by the appraiser and not disputed by the assessing officials, the subject's slightly lower market value appears to be justified and supported. Therefore, the Board finds that the condition issues of the subject property support an estimated market value that is slightly less than similar comparable properties. The Board has also given little weight to board of review sales #2 and #3 as these properties are larger than the subject, have some type of a basement and/or lack a garage which is a feature of the subject property making the properties dissimilar to the subject in various respects. Furthermore, the Board finds that board of review comparable #1 appears to be an outlier which has a much greater value than any of the other comparable properties in the record and is therefore given reduced weight.

The subject's assessment reflects a market value of \$67,680 or \$59.16 per square foot of living area, including land, which is above the appraised value of \$61,000. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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



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.