



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

APPELLANT: Deandre Scott  
DOCKET NO.: 14-00228.001-R-1  
PARCEL NO.: 23-15-03-213-002-0000

The parties of record before the Property Tax Appeal Board are Deandre Scott, the appellant(s), by attorney W.T. Godbolt, of W.T. Godbolt, Esq. Ltd. in Homewood, 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:** \$2,609  
**IMPR.:** \$62,740  
**TOTAL:** \$65,349

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 two-story single-family dwelling of brick and frame exterior construction with approximately 2,909 square feet of living area. The dwelling was constructed in 2009. Features of the home include a basement with finished area, central air conditioning and an 852 square foot garage. The property has a 6,284 square foot site and is located in Crete, Crete Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 24, 2011 for a price of \$170,000. The appellant completed Section IV – Recent Sale Data and reported that the property was purchased from Citibank, the parties were not related and the property was advertised for an unknown period of time in an unknown manner. The property was a foreclosure, but the seller's mortgage was not assumed. In further support, the appellant

provided a copy of the Settlement Statement reiterating the purchase price and closing date; the document did not reflect the payment of any commissions to brokers.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,349. The subject's assessment reflects a market value of \$196,657 or \$67.60 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 letter and data prepared by Sandy Drolet, Crete Township Assessor, who contended, among other things, that the appellant has submitted an appraisal of the subject property; no appraisal was submitted by the appellant with this appeal to the Property Tax Appeal Board. The assessor also reported that the subject property was "not brought to full value until the 2013 tax year."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on eleven comparable sales. The comparables consist of a 1.5-story and ten, two-story stucco, brick or brick and frame dwellings that were built between 1929 and 2004. The homes range in size from 1,843 to 3,149 square feet of living area. Ten of the comparables have a basement and a fireplace; five of the comparables have finished basement area. Each comparable has a garage ranging in size from 228 to 858 square feet of building area. Comparable #8 also has a pool. The properties sold between May 2012 and October 2014 for prices ranging from \$112,000 to \$290,000 or from \$60.77 to \$99.32 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 appellant submitted data on the October 2011 purchase price of the subject property and the board of review submitted data on eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the sale of the subject property in part due to the fact the sale did not occur proximate in time to the assessment date at issue of January 1, 2014. For a similar reason, the Board has given reduced weight to board of review sale #6 which sold in May 2012, a date remote in time to the valuation date at issue. The Board also gave reduced weight to the sale of the subject because the appellant failed to establish that the sale had the elements of an arm's length transaction with not details of how it

was advertised and/or exposed on the open market. The Board has also given reduced weight to board of review comparables #1, #2, #4, #5 and #8 due to the ages and/or sizes of these comparable dwellings as compared to the subject dwelling that was built in 2009 which contains 2,909 square feet of living area.

The Board finds the best evidence of market value in the record to be five of the comparable sales submitted by the board of review identified as #3, #7, #9, #10 and #11. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold between April 2013 and October 2014 for prices ranging from \$184,500 to \$290,000 or from \$67.44 to \$99.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$196,657 or \$67.60 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 record the Board finds the subject's assessment is reflective of market value and 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



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.