



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

APPELLANT: Larry Grubart
DOCKET NO.: 14-00237.001-R-1
PARCEL NO.: 11-04-07-206-093-0000

The parties of record before the Property Tax Appeal Board are Larry Grubart, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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 **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: \$14,272
IMPR.: \$27,045
TOTAL: \$41,317

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 dwelling of frame construction with 1,610 square feet of living area. The dwelling was constructed in 1999. Features of the home include a full basement, central air conditioning and a 400 square foot garage.¹ The property is located in Romeoville, Lockport Township, Will County.

The appellant's appeal is based on overvaluation and lack of assessment uniformity. The basis of the appeal marked in Section 2d of the Residential Appeal petition was "recent appraisal." The appellant's counsel of record was informed that the basis of the appeal did not correspond with the evidence that was submitted, but no action was taken to correct the appeal.

¹ The appellant described the subject as a two-story frame and masonry dwelling containing 1,580 square feet with an attached 28 square foot garage. The Board has accepted the data describing the subject from the board of review which was supported by the property record card.

In support of the overvaluation argument, the appellant submitted limited evidence disclosing the subject property was purchased on September 10, 2010 for a price of \$115,000. Counsel's letter brief filed with the appeal cited the recent purchase price and asserted "a copy of the closing statement governing the purchase" was attached. No such documentation of the sale transaction was provided. Portions of Section IV – Recent Sale Data of the appeal petition were completed reporting the property was purchased from Saleem Mohammed and the parties to the transaction were not related, a real estate agent Edward Kusta sold the property, but none of the data concerning the manner of advertising and/or length of exposure on the market were answered in Section IV. Based on this limited market value evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of the inequity argument, the appellant submitted information on three comparables located in close proximity the subject. The comparables are improved two-story dwellings of frame construction that were built in 1999 or 2000. The homes range in size from 1,580 to 1,920 square feet of living area and feature full or partial basements and central air conditioning. One comparable has a fireplace and two comparables have an attached 28 [sic] and 420 square foot garages, respectively. Their improvement assessments range from \$24,594 to \$31,000 or from \$14.81 to \$16.15 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$24,057 or \$14.94 per square foot of living area given a dwelling size of 1,610 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,317. The subject property has an improvement assessment of \$27,045 or \$16.80 per square foot of living area. The subject's assessment also reflects a market value of \$124,336 or \$77.23 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 two memoranda and data prepared by the Lockport Township Assessor's Office. The assessor noted that no appraisal was submitted with the appellant's appeal, contrary to the basis of the appeal petition. In addition, the assessor contends that the dwelling sizes of the subject and each of the appellant's equity comparables have been incorrectly reported; the appellant's comparables range in size from 1,610 to 1,905 square feet of living area according to the assessor.

The assessor acknowledged the 2010 sale of the subject property, but noted that "sale was not carried forward" as 2011 was the start of the quadrennial assessment cycle and the entire subdivision was reassessed. In addition, the assessor contends the subject was purchased "at a discounted price" as a foreclosure sale and a building permit was obtained in 2011 for remodeling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four equity comparables because "there are no sales or an appraisal included to defend anything else." The comparables are the same model as the subject and in the same neighborhood. The comparables consist of part two-story and part one-story dwellings that were built between 1998 and 2000. The homes range in size from 1,598 to 1,700

square feet of living area and feature full basements, central air conditioning and a garage ranging in size from 386 to 420 square feet of building area. The comparables have improvement assessments ranging from \$27,125 to \$28,468 or from \$16.65 to \$17.81 per square foot of living area.

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

Conclusion of Law

The appellant contends in part that 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 on grounds of overvaluation.

The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and the appellant did not establish that the sale had the elements of an arm's length transaction as there was no information on whether the property was advertised or exposed on the open market.

Based on the dated nature of the subject's sale and the lack of sufficient data in the record to establish an arm's length sale transaction, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence and therefore a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayer also contends assessment inequity as a 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. 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.

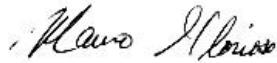
The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 as these dwellings are larger than the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparable #2 and the board of review comparables. With an adjustment to the per-square-foot assessment of the appellant's comparable #2 based on the corrected dwelling size, the Board finds these five comparables had improvement assessments that ranged from \$15.28 to \$17.81 per square foot of living area. The subject's improvement assessment of \$16.80 per square foot of living area falls within the range established by these best comparables in this record and appears to be well-

supported when giving due consideration to the subject's full basement which is most similar to the board of review comparables. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on ground of lack of assessment uniformity.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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.