



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

APPELLANT: Yagnashrai Patel
DOCKET NO.: 14-00264.001-R-2
PARCEL NO.: 16-05-25-104-015-0000

The parties of record before the Property Tax Appeal Board are Yagnashrai Patel, the appellant, 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 **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: \$29,255
IMPR.: \$150,185
TOTAL: \$179,440

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 stone exterior construction with approximately 4,354 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 1,373 square foot garage. The property has a 21,121 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$540,000 as of May 16, 2014. Based on this evidence, the appellant requested an assessment of \$81,525 which would reflect a market value of approximately \$244,575.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$189,224. The subject's assessment reflects a market value of \$569,437 or \$130.78 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 the Homer Township Assessor's Office. The assessor contended that "all of the appellant's comparables are not from the subject's subdivision" and comparable sale #3 has an illegible sale price and this property is not located within Homer Township.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales #1, #3, #4 and #5 where comparables #4 and #5 were the same properties presented in the appellant's appraisal as sales #1 and #2, respectively.

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 Property Tax Appeal Board has given reduced weight to board of review raw sales data as comparable #3 and #4 since each of these properties include in-ground swimming pools which is not a feature of the subject dwelling. The Board has also given little weight to the assessor's contention that the comparables in the appraisal report are not within the subject's subdivision, particularly when the assessor presented two of those sales to support the subject's assessment.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$540,000 or \$124.02 per square foot of living area, including land, which is further supported by the board of review comparable sales #1 and #5, which sold in October 2012 and October 2013 for prices of \$485,000 and \$519,900 or for \$121.31 and \$130.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$569,437 or \$130.78 per square foot of living area, including land, which is above the appraised value and also above the best comparable sales presented by the board of review in terms of overall value.

The Board finds the subject property had a market value of \$540,000 as of the assessment date at issue. Since market value has been established the 2014 three year average median level of

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assessments for Will County of 33.23% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.