



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

APPELLANT: Tirell, LLC  
DOCKET NO.: 14-00790.001-R-1  
PARCEL NO.: 11-04-06-411-004-0000

The parties of record before the Property Tax Appeal Board are Tirell, LLC, the appellant, by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. in Bartlett, 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:** \$13,032  
**IMPR.:** \$34,702  
**TOTAL:** \$47,734

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 frame construction with 1,423 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement, central air conditioning and a 400 square foot garage. The property is located in Plainfield, Lockport 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 April 6, 2012 for a price of \$128,000. In further support, the appellant through counsel partially completed Section IV – Recent Sale Data reporting that the property was purchased from Saleem Mohammed, the parties to the transaction were not related and that a Realtor was involved in the sale. No information was provided as to how the property was advertised or the length of time it may have been advertised. A copy of the Settlement Statement and the PTAX-203 Illinois Real Estate Transfer

Declaration were also provided reiterating the purchase date and price along with the payment of brokers' fees as set forth on the Settlement Statement. The transfer declaration also indicates that the property was advertised prior to its sale.

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 \$47,734. The subject's assessment reflects a market value of \$143,647 or \$100.95 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the subject's subdivision. The comparables consist of frame dwellings that were built in 1995. The homes range in size from 1,433 to 1,483 square feet of living area. Two of the comparables have basements and each has central air conditioning and a 400 square foot garage. Two of the comparables also each have a fireplace. The properties sold between January 2014 and December 2014 for prices ranging from \$160,000 to \$178,000 or from \$107.89 to \$124.21 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 Board finds the best evidence of market value in the record to be comparable sales #3 and #4 submitted by the board of review. These comparables were similar to the subject in location, style, construction, foundation, some features and age. These properties also sold proximate in time to the assessment date at issue. These two comparables sold in January 2014 and October 2014 for prices of \$178,000 or for \$123.70 or \$124.21 per square foot of living area, including land.

The Board has given reduced weight to board of review comparable sales #1 and #2 as these dwellings each have concrete slab foundations as compared to the subject's basement foundation. In addition, the Board gave reduced weight to the subject's sale due to the fact the sale, which occurred in April 2012, did not occur proximate in time to the assessment date at issue of January 1, 2014 and furthermore, the appellant did not fully establish the elements of an arm's length transaction by providing how the property was advertised and/or reporting how long it was exposed on the open market.

The Board further finds that the subject's assessment reflects a market value of \$143,647 or \$100.95 per square foot of living area, including land, which is below the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this record the Board finds the appellant failed to establish overvaluation of the subject property by a preponderance of the evidence and, therefore, 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.



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Chairman



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Member



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Member

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Member



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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



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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.