



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

APPELLANT: Ejigu Gebeyehu Genet
DOCKET NO.: 14-00966.001-R-1
PARCEL NO.: 23-16-07-101-027-0000

The parties of record before the Property Tax Appeal Board are Ejigu Gebeyehu Genet, the appellant,¹ 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: \$12,976
IMPR.: \$39,727
TOTAL: \$52,703

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 single-family dwelling of frame and brick exterior construction with 2,664 square feet of living area.² The dwelling was constructed in 1981. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and an attached 912 square foot garage. The property is located in Crete, Crete Township, Will County.

¹ Appellant's former counsel Jerri K. Bush withdrew her appearance by a filing dated March 21, 2016.

² The appellant reported a dwelling size of 2,100 square feet, but provided no documentation to support the contention. The board of review submitted a copy of the subject's property record card along with a schematic drawing displaying the measurements to arrive at a dwelling size conclusion of 2,664 square feet of living area. The Board finds that the board of review submitted the best evidence of the subject's dwelling size.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .32 of a mile of the subject property. The comparables consist of one-story dwellings that were built between 1978 and 1988. The homes range in size from 1,912 to 2,456 square feet of living area. Three of the comparables have full basements, each has central air conditioning and a fireplace. Three of the comparables have garages ranging in size from 516 to 893 square feet of building area. The properties sold between September 2012 and October 2013 for price ranging from \$94,300 to \$178,000 or from \$49.27 to \$72.48 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced assessment of \$44,044 which would reflect a market value of approximately \$132,132 or \$49.60 per square foot of living area, including land based on a dwelling size of 2,664 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,818. The subject's assessment reflects a market value of \$231,171 or \$86.78 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, in part, the board of review proposed a reduced total assessment of \$52,703 which would reflect a market value of \$158,601 or \$59.53 per square foot of living area, including land, at the three year average median level of assessment. The appellant's former counsel was informed of this proposed assessment reduction and rejected the offer as "too high" in that it did not reflect what the assessment should be for the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted a memorandum addressing the appellant's comparable sales along with information on two comparable sales located in close proximity to the subject. The appellant's comparable #1 sold with damage, photographs of which were submitted by the assessor; appellant's comparable #2 sold as-is and was subject to Chase short sale approval; appellant's comparable #3 was described as a two-story dwelling that was not advertised for sale.

The two comparables presented by the assessor on behalf of the board of review were one-story dwellings that were built in 1979 and 1991. The homes contain 2,597 and 3,628 square feet of living area, respectively, and feature basements, one of which has finished area. The two comparables have central air conditioning, a fireplace and a garage of 570 and 1,019 square feet of building area, respectively. The properties sold in January 2014 and May 2014 for prices of \$115,000 and \$227,000 or for \$44.28 and \$62.57 per square foot of living area, including land.

Based on this evidence, the board of review requested that a reduction in the subject's assessment be made in accordance with the proposed assessment reduction.

In written rebuttal, former counsel for the appellant noted that the PTAX-203 Illinois Real Estate Transfer Declaration concerning board of review sale #1 that was provided by the board of review with the evidence indicated that the property was not advertised prior to the sale transaction which would raise questions about the arm's length nature of the sale.

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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that all of the comparable sales presented have varying degrees of similarity to the subject property in age, dwelling size and/or features. The appellant also correctly noted that board of review comparable #1 may have been a sale between related parties and was not advertised prior to the sale transaction. The Board further finds that board of review comparable #2 is substantially larger than the subject dwelling and each of the appellant's comparables are smaller than the subject dwelling based on the subject's corrected living area square footage of 2,664 square feet.

In summary, the Board finds that the comparable sales in the record sold between September 2012 and May 2014 for prices ranging from \$44.28 to \$72.48 per square foot of living area, including land, none of which are particularly similar to the subject dwelling other than location and design. The subject's assessment reflects a market value of \$231,171 or \$86.78 per square foot of living area, including land, which is above the six comparable sales in this record on a per-square-foot basis. In response to this appeal, the board of review proposed an assessment reduction that would reflect a market value of \$158,601 or \$59.53 per square foot of living area, including land, which would fall within the range of the six comparable sales presented by both parties on a square-foot basis and is arguably supported by the sales in the record.

Therefore, based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the proposed assessment reduction made by the board of review 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.