



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

APPELLANT: Daniel & Michelle Krusza
DOCKET NO.: 14-00968.001-R-1
PARCEL NO.: 23-15-09-306-003-0000

The parties of record before the Property Tax Appeal Board are Daniel & Michelle Krusza, the appellants,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 **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: \$10,519
IMPR.: \$44,997
TOTAL: \$55,516

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 dwelling of brick construction with 1,650 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement, central air conditioning, a double fireplace, a 648 square foot garage, an in-ground pool and a shed. The property is located in Crete, Crete Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within .85 of a mile of the subject property. The comparables consist of one-story dwellings that were built between 1953 and 1959. The homes range in size from 1,276 to 1,940 square feet of living area with two of the homes having full basements. Two comparables have central air conditioning, three comparables have a fireplace and a garage ranging in size from 450 to 468 square feet of building area. The properties sold between November 2012 and July 2014 for prices ranging

¹ Counsel for the appellants, Jerri K. Bush, withdrew her appearance by a filing on March 21, 2016.

from \$65,000 to \$145,000 or from \$40.57 to \$79.53 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,516. The subject's assessment reflects a market value of \$167,066 or \$101.25 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 memorandum and data prepared by the Crete Township Assessor's Office. The assessor reported that appellants' comparable #2 was "on marshy ground" but otherwise did not particularly dispute the sale data presented by the appellants reporting an average sale price of \$61.82 per square foot.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on eight comparable sales. The comparables consist of one-story frame, brick or frame and brick dwellings that were built between 1958 and 2004. The homes range in size from 1,074 to 2,280 square feet of living area with the homes having full or partial basements, three of which have finished areas. Each has central air conditioning, six comparables have a fireplace and each has a garage. One comparable has both an outdoor spa and a pool. The properties sold between July 2011 and September 2014 for prices ranging from \$125,000 to \$249,500 or from \$94.15 to \$119.27 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 13 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1, #2 and #5 as these comparables lack a basement foundation which is a feature of the subject property. The Board has also given reduced weight to board of review comparables #1 and #4 as these dwellings are much newer than the subject dwelling that was built in 1956. The Board further gave reduced weight to board of review comparable #8 which sold in 2011, a date remote in time to the valuation date at issue of January 1, 2014 and less likely to be indicative of the subject's market value.

The Board finds the best evidence of market value to be appellants' comparable sales #3 and #4 along with board of review comparable sales #2, #3, #5, #6 and #7. These most similar comparables sold between March 2012 and September 2014 for prices ranging from \$75,101 to \$249,500 or from \$52.85 to \$118.08 per square foot of living area, including land. The subject's

assessment reflects a market value of \$167,066 or \$101.25 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Furthermore, the subject's estimated market value appears to be well-supported by the most similar comparable sale with a pool on a per-square-foot basis, board of review comparable #7. Based on this evidence the Board finds 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.