



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

APPELLANT: Vince Lawless
DOCKET NO.: 14-01005.001-R-1
PARCEL NO.: 12-02-12-203-029-0000

The parties of record before the Property Tax Appeal Board are Vince Lawless, 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 **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: \$8,900
IMPR.: \$44,400
TOTAL: \$53,300

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 tri-level single-family dwelling with 1,546 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial basement and a 435 square foot garage. The property has a 7,156 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 2.17 miles from the subject property. The comparables consist of tri-level dwellings that were built between 1974 and 1989. The homes range in size from 1,546 to 1,631 square feet of living area. One comparable has a partial basement and each has a garage ranging in size from 250 to 466 square feet of building area. The comparables sold between May 2012 and March 2014 for prices

¹ Attorney Jerri K. Bush withdrew her appearance as counsel by a filing dated March 21, 2016.

ranging from \$85,000 to \$144,000 or from \$54.91 to \$93.14 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$41,111 which would reflect a market value of approximately \$123,333 or \$79.78 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 \$53,300. The subject's assessment reflects a market value of \$160,397 or \$103.75 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 DuPage Township Assessor's Office. The assessor contends that only appellant's comparable sale #2 is located within the subject's subdivision and that each of the appellant's comparable sales are "invalid" having been short sales or bank sales. The assessor provided additional supporting documentation that established that each of the appellant's comparable properties were advertised on the open market and that several of the properties had condition issues.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located in the subject's subdivision. The comparables were described as a one-story, a tri-level, a two-story and a part two-story and part one-story dwelling. The homes were built between 1988 and 2006 and range in size from 1,255 to 2,594 square feet of living area. Two of the comparables have basements and one comparable has a fireplace. Each of the properties has a garage ranging in size from 431 to 596 square feet of building area. The properties sold between August 2012 and December 2014 for prices ranging from \$167,900 to \$256,000 or from \$98.69 to \$133.78 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, former counsel for the appellant argued that board of review comparable #4 sold in 2012, a date remote in time to the assessment date at issue and should not be considered for this January 1, 2014 assessment appeal. The appellant's former counsel also reported that board of review sale #1 was "a flipped" property having been purchased in December 2013 and then resold after being rehabbed in April 2014. A copy of a listing describing new stainless steel appliances, paint and flooring was submitted with the rebuttal.

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.

As to the assessor's contention that the appellant's suggested comparable sales were all "invalid," the Property Tax Appeal Board takes judicial notice of Section 1-23 of the Property Tax Code which defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "**short sale**" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, **occurring after the foreclosure proceeding is complete**. 35 ILCS 200/1-23. [Emphasis added.]

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider the appellant's comparable sales that are otherwise similar to the subject in location, size, age and/or other features.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable sale #2 and board of review comparable sale #5 as each of these properties sold in 2012, dates remote in time to the valuation date at issue and thus less likely to be indicative of the subject's estimated market value as of January 1, 2014. The Board has also given reduced weight to appellant's comparables #3, #4 and #5 as these properties are located distant from the subject property. The Board has given board of review comparables #2, #3 and #4 reduced weight due to their different designs when compared to the subject tri-level dwelling.

The Board finds the best evidence of market value to be appellant's comparable sale #1, despite it being significantly older than the subject dwelling, and board of review comparable sale #1, despite its recent rehabilitation and installation of new appliances as described by the appellant in rebuttal. These two most similar tri-level dwellings sold in March 2014 and April 2014 for prices of \$95,500 and \$175,000 or for \$58.55 and \$113.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$160,397 or \$103.75 per square foot of living area, including land, which is between these best comparable sales in the record and appears to be justified. Appellant's comparable #1 is older requiring an upward adjustment when comparing it to the subject and board of review comparable #1 is newly rehabbed and requires a downward adjustment when comparing it to the subject. Based on this evidence the Board finds the appellant did not establish overvaluation by a preponderance of the evidence and 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.