



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

APPELLANT: Judith Henrichs
DOCKET NO.: 14-01043.001-R-1
PARCEL NO.: 21-14-01-101-003-0000

The parties of record before the Property Tax Appeal Board are Judith Henrichs, 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: \$5,348
IMPR.: \$20,485
TOTAL: \$25,833

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 frame construction with 1,442 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation, central air conditioning and a 352 square foot garage. The property has a 9,028 square foot site and is located in Park Forest, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located within .67 of a mile of the subject property. The comparables consist of one-story dwellings that were built between 1953 and 1957. The homes range in size from 1,364 to 1,647 square feet of living area. Each home has a concrete slab foundation and four of the homes have central air conditioning. Six of the comparables have garages ranging in size from 320 to 576 square feet of building area. The

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

properties sold between January 2013 and October 2013 for prices ranging from \$22,500 to \$42,000 or from \$14.88 to \$28.00 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$9,393 which would reflect a market value of approximately \$28,179.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,833. The subject's assessment reflects a market value of \$77,740 or \$53.91 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 prepared by the Monee Township Assessor's Office. The assessor contends that there were five sales presented by the appellant rather than the eight sales that were presented before the Property Tax Appeal Board. Furthermore, the assessor contends that each of the appellants sales were Special Warranty Deed, Bank REO, short sale and/or situations where the seller/buyer was a financial institution. The assessor contends "these sales are not market sales and were not solely used by the Assessor to determine the value for the subject property." Additionally, the assessor contends that the "condition" of some of these comparable sales presented by the appellant would not be comparable to the subject as foreclosures, "sold as is" or the buyer was responsible for city repairs. The assessor also noted that comparable #2 was "recently" in 2015 on the market with an asking price of \$50,000.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales of one-story frame dwellings that were built in 1954 or 1956. The homes range in size from 1,380 to 1,585 square feet of living area. Two of the comparables have central air conditioning and two comparables have garages of 240 and 360 square feet of building area, respectively. The properties sold between November 2012 and March 2014 for prices ranging from \$81,900 to \$100,000 or from \$51.67 to \$68.12 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.

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 parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3, #4, #5 and #7 as these dwellings lack the central air conditioning that is a

feature of the subject dwelling. The Board has also given reduced weight to board of review comparables #1 and #3 as these properties lack a garage and/or central air conditioning which are both features of the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #6 and #8 along with board of review comparable sale #2. These comparables have varying degrees of similarity to the subject in age, size and/or features. These comparables sold between November 2012 and October 2013 for prices ranging from \$23,000 to \$94,000 or from \$16.29 to \$68.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$77,740 or \$53.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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: October 21, 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.