



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

APPELLANT: Karen & Donald Hohbach
DOCKET NO.: 14-01071.001-R-1
PARCEL NO.: 21-14-02-209-011-0000

The parties of record before the Property Tax Appeal Board are Karen and Donald Hohbach, the appellants; 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: \$5,396
IMPR.: \$9,604
TOTAL: \$15,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a one-story single family dwelling of frame construction with 936 square feet of living area. The dwelling was constructed in 1957 and is approximately 57 years old. Features of the property include a slab foundation and a detached garage with 320 square feet of building area. The property has a 7,048 square foot site and is located in Park Forest, Monee Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales improved with one-story dwellings that had either 962 or 1,092 square feet of living area. The dwellings were constructed from 1953 to 1956. Each had a slab foundation, three comparables had central air conditioning and six comparables had garages ranging in size from 240 to 400 square feet of building area. The sales occurred from May 2013 to December 2013 for prices ranging from \$16,600 to \$31,000 or from \$17.17 to \$28.39 per square foot of living area, including land. The appellants' analysis

included adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$18,795 to \$30,243. Based on this data the appellants requested the subject's assessment be reduced to \$5,811 to reflect a market value of \$17,435.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,008. The subject's assessment reflects a market value of \$60,211 or \$64.33 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 three comparable sales improved with one-story dwellings of frame construction that ranged in size from 936 to 1,524 square feet of living area. The dwellings were constructed from 1952 to 1954. Each property had a slab foundation, two comparables had central air conditioning and two comparables had detached garages with 320 and 280 square feet of building area, respectively. The sales occurred in February 2014 and March 2014 for prices ranging from \$48,500 to \$111,161 or from \$51.82 to \$101.80 per square foot of living area, including land.

The board of review requested the assessed value of the subject property be sustained.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appellants' comparable sales as well comparable sale #2 provided by the board of review. These comparables were relatively similar to the subject in style, size, construction, age and features. These properties sold in 2013 and 2014 for prices ranging from \$16,600 to \$48,500 or from \$17.17 to \$51.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$60,211 or \$64.33 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given board of review sale #1 as this appears to be an outlier with a price of \$111,161 or \$101.80 per square foot of living area, significantly above the nine other sales of very similar properties. The Board gave less weight to board of review sale #3 as this property was significantly larger than the subject dwelling. Based on this evidence the Board finds a reduction in the subject's assessment 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.