



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

APPELLANT: Fred Manu  
DOCKET NO.: 14-01132.001-R-1  
PARCEL NO.: 11-04-07-106-012-0000

The parties of record before the Property Tax Appeal Board are Fred Manu, the appellant; 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:** \$10,617  
**IMPR.:** \$35,508  
**TOTAL:** \$46,125

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 two-story dwelling of frame exterior construction that has 2,064 square feet of living area. The dwelling was built in 2002. Features include an unfinished basement, central air conditioning and a 440 square foot garage. The subject property is located in Lockport Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information pertaining to the sale of the subject property. The appellant completed Section IV of the residential appeal petition showing the subject property sold for \$112,800 in April 2012. The appeal petition indicates the sale was not between family or related corporations; the property sold with the assistance of a Realtor; and the property was advertised for sale through the Multiple Listing Service. The appellant submitted a copy of the settlement statement, Multiple Listing Service sheet and listing history associated with the sale of the subject property. Based

on this evidence, the appellant requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$46,125 was disclosed. The subject's assessment reflects an estimated market value of \$138,805 or \$67.25 per square foot of living area when applying Will County's 2014 three-year average median level of assessment of 33.23%.

In support of the subject's assessment, the board of review submitted four comparable sales located in Marquette's Crossing neighborhood like the subject. The comparables consist of two-story dwellings of frame exterior construction that were built in 2002. Features were similar when compared to the subject. The dwellings range in size from 1,621 to 1,841 square feet of living area. They sold from May 2013 to October 2013 for prices ranging from \$150,000 to \$185,025 or from \$83.11 to \$108.25 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued the proximity of the board of review's comparables was not disclosed as required by section 1910.63(c) of the Board's rules. (86 Ill.Admin.Code §1910.63(c)). The appellant also submitted the Redfin listing information sheet of the comparable sales submitted by the board of review. No explanation regarding the applicability of this evidence was provided.

### **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.

The appellant submitted evidence showing the subject property sold in April 2012 for \$112,800. The Board gave less weight to this evidence due to the fact the subject's sale occurred 20 months prior to the subject's January 1, 2014 assessment date.

The Board of review submitted four comparable sales. The Board finds the comparables are generally similar when compared to the subject in location, design, age, size, and features and sold more proximate in time to the subject's January 1, 2014 assessment date. They sold from May 2013 to October 2013 for prices ranging from \$150,000 to \$185,025 or from \$83.11 to \$108.25 per square foot of living area. The subject's assessment reflects an estimated market value \$138,805 or \$67.25 per square foot of living area, which falls below the range established by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Board finds the subject property appears to be under-assessed.

The Board further finds the preponderance of the credible comparable sales evidence submitted on behalf of the board of review not only shows the subject's 2012 sales price in not reflective of

market value but also demonstrates the subject's assessed value is conservative in relation to market value as of the assessment date. Therefore, no reduction in the subject's assessment is warranted.

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.



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Chairman



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Member



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Member

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Member



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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: March 24, 2017



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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.