



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

APPELLANT: Howard Cryer  
DOCKET NO.: 14-01151.001-R-1  
PARCEL NO.: 30-07-22-307-009-0000

The parties of record before the Property Tax Appeal Board are Howard Cryer, 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:** \$6,600  
**IMPR.:** \$30,400  
**TOTAL:** \$37,000

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 is improved with a one-story dwelling of brick exterior construction with 1,452 square feet of living area. The dwelling was constructed in 1959. Features of the home include a basement, central air conditioning, and a two-car attached garage. The property has a 14,810 square foot site and is located in Joliet, Joliet 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 improved with six one-story dwellings and two split-level style single family dwellings that ranged in size from 1,200 to 2,832 square feet of living area. The dwellings ranged in age from 7 to 56 years old. Five of the comparables have basements with three having finished area, five comparables have central air conditioning, six comparable have one or two fireplaces, one comparable has a carport and seven comparables have either an attached and/or a detached garage. The sales occurred from

February 2013 to June 2014 for prices ranging from \$30,000 to \$99,000 or from \$21.70 to \$75.00 per square foot of living area, including land.

The appellant provided a written statement asserting that most properties in Sugar Creek, the subject's subdivision, are arm's length short sales and foreclosures. The appellant argued that neither the board of review nor the township assessor failed to utilize Senate Bill 3334 (Public Act 096-1083), which amended the Property Tax Code requiring the use of compulsory sales in reviewing and correcting assessments. (See 35 ILCS 200/16-155.) The appellant requested the subject's assessment be reduced to \$20,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,000. The subject's assessment reflects a market value of \$111,345 or \$76.68 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 that ranged in size from 1,296 to 1,716 square feet of living area. The dwellings ranged in age from 36 to 52 years old. Each property has a basement, central air conditioning, one fireplace and a garage ranging in size from 440 to 624 square feet of building area. Each property is located in the same subdivision as the subject property. The sales occurred from July 2013 to November 2014 for prices ranging from \$109,900 to \$149,000 or from \$84.80 to \$92.55 per square foot of living area, including land. Board of review sale #1 was a subsequent sale of appellant's sale #1; the appellant reported this property as selling in June 2014 for a price of \$30,000 and the board of review reported the property as selling in November 2014 for a price of \$128,000. A copy of the property record card for board of review sale #1 indicated that the interior underwent remodeling based on a building permit issued in September 2014.

In a written statement from the township assessor it was asserted that the appellant used all foreclosures as comparables.

The board of review requested the assessment be sustained.

### **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 comparable sales in support of their respective positions. The Board gives less weight to appellant's comparable sales #2, #3, #4, #6, #7 and #8 due to differences from the subject in size, style, age and/or lack of a basement. The Board finds the best evidence of market value to be appellant's comparable sales #1 and #5 as well as the three comparable sales provided

by the board of review. These comparables sold for prices ranging from \$30,000 to \$149,000 or from \$21.70 to \$92.55 per square foot of living area, including land. The comparable at the low end of the range was appellant's sale #1 that sold in June 2014 for a price of \$30,000 or \$21.70 per square foot of living area and resold in November 2014 of a price of \$128,000 or \$92.55 per square foot of living area, as demonstrated by board of review sale #1. There was no explanation for this large disparity in purchase prices, but this does call into question the validity of the original sale. The subject's assessment reflects a market value of \$111,345 or \$76.68 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

Acting 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: June 23, 2017



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.