



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

APPELLANT: David Cryer  
DOCKET NO.: 14-01154.001-R-1  
PARCEL NO.: 30-07-27-205-006-0000

The parties of record before the Property Tax Appeal Board are David Cryer, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, 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:** \$13,350  
**IMPR.:** \$36,787  
**TOTAL:** \$50,137

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 single-family dwelling of frame exterior construction that contains 3,206 square feet of living area. The dwelling was constructed in 1952. Features of the home include a concrete slab foundation, central air conditioning and a fireplace. The property has a 1.12-acre site and is located in Joliet, Joliet Township, Will County.

The appellant's appeal is based on overvaluation and contention of law. The appellant argued in a brief that the Will County Board of Review failed to abide by provisions of the Property Tax Code (35 ILCS 200/16-55; P.A. 96-1083) and the guidance provided by the Illinois Department of Revenue in considering foreclosures and short sales in accordance with the new statutory language in the Property Tax Code regarding "compulsory sales."

In support of the overvaluation argument, the appellant submitted information on eight comparable sales located within one-half of a mile of the subject property. The comparables are described as two split-level and six, one-story dwellings of frame, masonry or frame and masonry construction that range in size from 1,200 to 2,832 square feet of living area. The dwellings range in age from 7 to 56 years old. Five of the comparables have basements or lower levels, three of which have finished areas. Five of the comparables have central air conditioning, six of the comparables have one or two fireplaces and each has a garage or carport ranging in size from 200 to 624 square feet of building area; one of the comparables has two garages. The comparables have sites ranging in size from 8,190 to 46,400 square feet of land area. The comparables sold 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.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$27,000 which would reflect a market value of approximately \$81,000 or \$25.27 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 \$52,700. The subject's assessment reflects a market value of \$158,116 or \$49.32 per square foot of living area, land included, when using the statutory level of assessment 33.33% in accordance with the Property Tax Code. (35 ILCS 200/1-55 & 9-145)

In rebuttal, the board of review submitted a memorandum from the Joliet Township Assessor's Office. The assessor contended that appellant's comparable sale #1 had re-sold in November 2014 for \$128,000 or \$92.55 per square foot of living area, including land. Additionally, appellant's comparable #4 was a foreclosure

sale and appellant's comparable #3 was a split-level dwelling located in "a lesser neighborhood."

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 same subdivision as the subject property. The comparables consist of one-story frame or masonry dwellings that were 50 to 58 years old. The homes range in size from 1,672 to 2,046 square feet of living area. Each comparable has a full or partial basement, three of the comparables have central air conditioning and three have a fireplace. Each of the comparables has a garage ranging in size from 440 to 576 square feet of building area. These comparables sold between April 2012 and September 2014 for prices ranging from \$120,000 to \$162,000 or from \$71.77 to \$87.66 per square foot of living area, including land.

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

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #8 as these are dissimilar split-level dwellings when compared to the subject one-story home. The Board has also given reduced weight to the smaller dwellings that were presented by the parties as appellant's comparables #1, #4, #5 and #7 along with board of review comparables #1, #2 and #4; these dwellings range in size from 1,200 to 1,848 square feet of living area as compared to the subject dwelling of 3,206 square feet of living area.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #6 along with board of review comparable sale #3. These three most similar comparables

sold between April 2012 and January 2014 for prices ranging from \$48,000 to \$159,000 or from \$21.82 to \$77.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$158,116 or \$49.32 per square foot of living area, including land, which is within the range established by the most similar comparable sales in this record both in terms of overall value and on a per-square-foot basis, but is not logical given the subject's substantially larger dwelling size of 3,206 square feet when compared to these three properties.

Accepted real estate valuation theory also provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The subject property also has a much larger land area than the best comparables presented.

Based on the record evidence, the Property Tax Appeal 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.

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Chairman

*K. L. Ferr*

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Member

*Mark Albino*

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Member

*Jerry White*

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Member

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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 18, 2015

*A. Portol*

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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.