



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

APPELLANT: James Brown
DOCKET NO.: 14-01172.001-R-1
PARCEL NO.: 11-04-06-206-014-0000

The parties of record before the Property Tax Appeal Board are James Brown, 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: \$12,125
IMPR.: \$31,827
TOTAL: \$43,952

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 2015 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 exterior construction with 1,298 square feet of living area. The dwelling was constructed in 2000. Features of the home include a crawl-space foundation, central air conditioning and a 418 square foot garage. The property is located in Plainfield, Lockport Township, Will County.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument the appellant submitted three comparable sales located within .20 of a mile from the subject property. The comparables consist of one-story dwellings that were constructed in 1999. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings each contain 1,285 square feet of living area. The comparables sold in May 2012 or August 2013 for prices ranging from \$97,500 to \$132,000 or from \$75.88 to \$102.72 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$43,952. The subject's assessment reflects an estimated market value of \$132,266 or \$101.90 per square foot of living area including land when applying Will County's 2014 three-year average median level of assessment of 33.23% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on four sales comparables located within the same neighborhood as the subject property. The comparables consist of one-story dwellings that were constructed from 1989 to 2000. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,257 to 1,457 square feet of living area. The comparables sold from June 2013 to September 2013 for prices ranging from \$125,000 to \$159,000 or from \$94.47 to \$112.85 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In addition, the board of review submitted the PTAX-203, Illinois Real Estate Transfer Declaration for all four comparable sales.

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 seven comparable sales date for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their older sale dates, not proximate in time for the January 1, 2014 assessment date. The Board finds the best evidence of market value in the record to be the appellant's comparable #3 and the board of review's comparables. These comparables are similar in location, age, dwelling size, design and features. These five comparables sold for prices ranging from \$125,000 to \$159,000 or from \$94.47 to \$112.85 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$132,266 or \$101.90 per square foot of living area including, land which falls within the range established by the best sales comparables in this record. Based on this record the Board finds the subject's assessment is reflective of market value and 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.