



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

APPELLANT: Michael & Nancy Biedron
DOCKET NO.: 14-01385.001-R-1
PARCEL NO.: 22-22-16-317-003-0000

The parties of record before the Property Tax Appeal Board are Michael & Nancy Biedron, 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: \$11,507
IMPR.: \$15,824
TOTAL: \$27,331

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 dwelling of frame exterior construction with 816 square feet of living area. The dwelling was constructed in 1951. Features of the home include an unfinished basement and a 280 square foot detached garage. The property has a 10,150 square foot site and is located in Beecher, Washington Township, Will County.

The appellants contend overvaluation as the basis of the appeal. The appellants disclosed the subject sold October 29, 2013 for a price of \$82,000 and had been advertised for sale for 78 days as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellants submitted a copy of the Settlement Statement revealing the amount of Broker's Fees paid at settlement. Based on this evidence, the appellants requested the total assessment be reduced to \$27,331.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,667. The subject's assessment reflects a market value of \$95,296 or \$116.78 per square foot of living area, 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 its contention of the correct assessment the board of review submitted information on three sales comparables that were constructed from 1952 to 1964. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 672 to 1,056 square feet of living area and are situated on sites that contain 3,920 or 7,500 square feet of land area. The comparables sold from May 2013 to July 2014 for prices ranging from \$66,000 to \$96,500 or from \$91.38 to \$116.42 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants asserted the board of review's comparables lacked proximity.

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 purchase of the subject property in October 2013 for a price of \$82,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related. In further support of the transaction the appellants submitted a copy of the Settlement Statement and the Multiple Listing Service sheet disclosing the property had been advertised for sale for 78 days. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Additionally, the Board gave less weight to the board of review's sales comparables due to their larger or smaller dwelling sizes and lack of proximity when compared to the subject.

Based on this record the Board finds the appellants demonstrated by a preponderance of the evidence that the subject was overvalued and 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

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.