



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

APPELLANT: Ha Tia Nguyen
DOCKET NO.: 14-01395.001-R-1
PARCEL NO.: 07-01-20-203-011-0000

The parties of record before the Property Tax Appeal Board are Ha Tia Nguyen, the appellant,¹ 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: \$20,640
IMPR.: \$63,779
TOTAL: \$84,419

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 single-family dwelling of frame construction with 2,350 square feet of living area. The dwelling was constructed in 2004. Features of the home include a 1,175 square foot basement, central air conditioning, a fireplace and a 440 square foot garage. The property is located in Plainfield, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two-story dwellings that contained either 2,332 or 2,552 square feet of living area. The dwellings were constructed in 2003. No information was provided concerning foundation and/or basement characteristics. Each home has central air conditioning and a garage of either 400 or 440 square feet of building area. The sales occurred from March 2013 to February 2014 for prices ranging from \$169,000 to \$223,000 or from \$72.47 to \$87.38 per square foot of living area, including land. The appellant's

¹ Attorney Jerri K. Bush withdrew as counsel for the appellant by a filing dated March 21, 2016.

analysis included adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$170,423 to \$215,656.

Based on this evidence the appellant requested the subject's assessment be reduced to \$66,189 which would reflect a market value of approximately \$198,587.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,419. The subject's assessment reflects a market value of \$254,045 or \$108.10 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 response to the appeal, the board of review submitted a memorandum from David Monaghan, Assessor in Wheatland Township along with additional data. Citing to a May 30, 2014 Special Warranty Deed, the assessor contends that appellant's sale #1 was part of a bulk sale involving 44 improved properties. The assessor contends that appellant's sale #2 occurred in 2014 and "is not included in the 3 year study" and appellant's comparable sale #3 is 200 square feet larger than the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales that "encompass the 3 year sales study" and are within 50 square feet of the subject's dwelling size. The comparables consist of two-story frame dwellings that contained either 2,332 or 2,394 square feet of living area. The dwellings were constructed between 2001 and 2004. Each home has a basement, central air conditioning and a garage of either 440 or 713 square feet of building area. The sales occurred from May 2011 to August 2013 for prices ranging from \$254,000 to \$290,000 or from \$108.92 to \$121.14 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, former counsel for the appellant argued that the assessor's data failed to provide proximity information for its comparables and thus, the data should be given no weight. Additionally, former counsel noted that board of review sales #1, #4 and #5 occurred remote in time to the assessment date at issue of January 1, 2014.

As to the criticisms of the appellant's sale #1, it was argued the reported sale in March 2013 and the "bulk sale" data submitted by the assessor reflects a sale that occurred on May 30, 2014, subsequent to the sale which the appellant reported.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #4 and #5 as these sales did not occur as proximate in time to the assessment date at issue as the remaining comparables that were presented.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #2 and #3. These comparables have varying degrees of similarity to the subject dwelling in age, size and features. These most similar comparables sold between March 2013 and February 2014 for prices ranging from \$169,000 to \$260,000 or from \$72.47 to \$111.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$254,045 or \$108.10 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering adjustments and the differences in the comparables when compared to the subject, 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



Member



Acting Member

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: _____

April 21, 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.