



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

APPELLANT: Andrew & Mary Davey
DOCKET NO.: 14-01432.001-R-1
PARCEL NO.: 16-05-02-107-024-0000

The parties of record before the Property Tax Appeal Board are Andrew and Mary Davey, 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 **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: \$20,010
IMPR.: \$138,432
TOTAL: \$158,442

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 two-story dwelling of brick construction with 4,326 square feet of living area. The dwelling was constructed in 1992. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 721 square feet of building area. The property has a 19,880 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales improved with what were described as two-story dwellings that range in size from 3,552 to 4,567 square feet of living area. The dwellings were constructed from 1975 to 1988. Three of the comparables have basements, each comparable has central air conditioning, each comparable has one fireplace and each comparable has a garage ranging in size from 709 to 980 square feet of building area. These properties sold from June 2013 to January 2014 for prices ranging from \$245,000 to \$283,000 or from \$60.87 to

\$72.47 per square foot of living area including land. The analysis submitted by the appellants contained adjustments to the sales for differences from the subject to arrive at adjusted prices ranging from \$273,984 to \$329,358. Based on this evidence the appellants requested the subject's assessment be reduced to \$115,219 to reflect a market value of \$345,692.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,442. The subject's assessment reflects a market value of \$476,804 or \$110.22 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 four comparable sales identified by the township assessor improved with two-story dwellings ranging in size from 3,019 to 3,837 square feet of living area. The dwellings were constructed from 1976 to 2002. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 683 to 922 square feet of building area. The sales occurred from July 2013 to August 2014 for prices ranging from \$385,000 to \$479,000 or from \$110.76 to \$149.59 per square foot of living area, including land.

In rebuttal the township assessor asserted that appellants' sale #4 was a 1.5-story unfinished ranch with a loft containing 2,613 square feet of living area and not 3,552 square feet as reported by the appellants.

The board of review submission also included a map depicting the location of the comparables submitted by the parties in relation to the subject property. Each comparable was located in the subject's subdivision. The board of review requested the assessment be sustained.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparables submitted by the parties in support of their respective positions. The Board gave reduced weight to appellants' sale #4 as this property differed from the subject in style and was significantly smaller than the subject dwelling. The seven remaining comparables offered varying degrees of similarity to the subject property with the primary difference being size and the fact the subject has an all brick exterior construction while the comparables were a combination of brick and stucco, siding or aluminum exterior construction. These properties sold in 2013 and 2014 for prices ranging from \$278,000 to \$479,000 or from \$60.87 to \$149.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$476,804 or \$110.22 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 the evidence does not establish that the subject property is overvalued 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



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: September 23, 2016



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.