



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

APPELLANT: Alex Fenske
DOCKET NO.: 14-03767.001-R-1
PARCEL NO.: 21-14-02-211-029-0000

The parties of record before the Property Tax Appeal Board are Alex Fenske, the appellant, by attorney Mary Anne Phelan, of Much Shelist, in Chicago, 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: \$5,396
IMPR.: \$16,951
TOTAL: \$22,347

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 tax year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 one-story dwelling of frame construction with 1,092 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation and a 240 square foot porch. The property is located in Park Forest, Monee Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on March 17, 2011 for a price of \$25,000. The appellant partially completed Section IV – Recent Sale Date of the appeal petition and reported that the property was purchased from Shirley M. Brown, the parties were not related and a Realtor was involved in the sale transaction which was advertised for an unstated period of time with the Multiple Listing Service. A copy of the Settlement Statement further confirms the sale price, date and that brokers' fees were afforded to two parties.

Based on this evidence and the prior 2013 tax year decision of the Property Tax Appeal Board, the appellant requested a reduction in the subject's assessment to \$19,914 which would reflect a market value of approximately \$59,742.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,347. The subject's assessment reflects a market value of \$67,249 or \$61.58 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 through its clerk reported that the subject property is not entitled to a "rollover" pursuant to Section 16-185 of the Property Tax Code as the subject is a rental dwelling and not owner-occupied (see 35 ILCS 200/16-185). Furthermore, in support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales located in the subject's neighborhood in a grid analysis. The comparables consist of one-story frame dwellings that were built between 1952 and 1954. The homes contain either 962 or 1,092 square feet of living area and feature concrete slab foundations. One comparable has central air conditioning and each has a garage of either 280 or 320 square feet of building area. The properties sold between July 2012 and March 2014 for prices ranging from \$48,500 to \$111,161 or from \$51.82 to \$101.80 per square foot of living area, including land.

In the letter, the township assessor contended that three comparable sales of dwellings were presented. There is no grid analysis or other details of these comparables that reportedly sold between November 2011 and October 2012 for prices ranging from \$48,000 to \$76,500.

Based on the foregoing evidence and argument, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave little weight to the subject's sale due to the fact the sale which occurred in March 2011 is not proximate in time to the assessment date at issue of January 1, 2014. Moreover, the appellant did not establish that the sale had the elements of an arm's length transaction such as having been exposed on the open market for a disclosed (i.e., the appellant did not reveal how long the property was advertised) and a reasonable period of time.

The Board finds the best evidence of market value on this record to be the board of review comparable sales #1 and #3. The Board gave reduced weight to board of review comparable #2 due to its smaller dwelling size when compared to the subject. Comparables #1 and #3 were

similar to the subject in location, style, construction, features and/or age. Each comparable is superior to the subject by having both central air conditioning and a garage. These properties also sold more proximate in time to the assessment date at issue than the recent sale of the subject property. These comparables sold in July 2012 and March 2014 for prices of \$72,000 and \$111,161 or for \$65.93 and \$101.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$67,249 or \$61.58 per square foot of living area, including land, which is below the best comparable sales in this record which is justified given the subject's inferior features of no air conditioning and no garage. Based on this record the Board finds the appellant has failed to establish by a preponderance of the evidence that the subject property is overvalued based on its assessment and no reduction in the subject's assessment is warranted on this record.

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.