



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

APPELLANT: Harrison Conley
DOCKET NO.: 14-03878.001-R-1
PARCEL NO.: 21-14-12-310-034-0000

The parties of record before the Property Tax Appeal Board are Harrison Conley, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$1,385
IMPR.: \$5,615
TOTAL: \$7,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from an administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 townhouse with a brick and vinyl exterior that contains 920 square feet of living area. The dwelling was constructed in 1970. Features of the home include a slab foundation and a 280 square foot attached garage. The property is located in University Park, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales improved with two-story townhouses that had either 888 or 898 square feet of living area and were constructed in 1970. Each comparable had a slab foundation, four comparables had central air conditioning and two comparables had garages with 272 square feet of building area. The properties were located from .02 to .55 of a mile from the subject property. The sales occurred from June 2013 to June 2014 for prices ranging from \$9,000 to \$21,000 or from \$10.14 to \$23.39 per square foot of living area, including land. The analysis provided by the appellant included adjustments to

comparables for differences from the subject property to arrive at adjusted prices ranging from \$7,840 to \$21,311. The appellant requested the subject's assessment be reduced to \$3,777.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,185. The subject's assessment reflects a market value of \$45,697 or \$49.67 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 provided by the Monee Township Assessor. The assessor stated that the subject is a non-owner occupied property. The assessor further asserted that appellant's sales #1, #3, #4, #5 and #6 are transactions that involve a special warranty deed, bank REO and/or the buyer/seller is a financial institution or government agency. To support this statement the assessor provided copies of the PTAX-203 Illinois Real Estate Transfer Declaration for these sales.

In support of the assessment the assessor identified three comparable sales that were improved with two, 2-story townhouses and a part 2-story and part 1-story townhouse that ranged in size from 1,567 to 1,758 square feet of living area. The dwellings ranged in age from 18 to 43 years old. Two of the comparable sales had basements, each had central air conditioning, two comparables had fireplaces and two of the comparables had garages with either 406 or 513 square feet of building area. These properties sold from September 2013 to September 2014 for prices of \$67,900 and \$110,000 or from \$43.33 to \$67.69 per square foot of living area, including land.

The board of review requested no change be made to the assessment.

In rebuttal the appellant asserted that section 16-183 of the Property Tax Code (35 ILCS 200/16-183) requires the Property Tax Appeal Board to consider compulsory sales of comparable properties for the purpose of revising and correcting assessments. The appellant also contends board of review sale #1 is 70% larger than the subject property; sale #2 is 3.5 miles from the subject property, 25 years newer, has a basement and is 91% larger than the subject property; and sale #3 is approximately 4 miles from the subject property, is 28 years newer, has a basement and is 77% larger than the subject property.

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 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 comparable sales presented by the appellant. The record indicates that many of the appellant's sales were compulsory sales. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

The appellant's comparables sold for prices ranging from \$9,000 to \$21,000 or from \$10.14 to \$23.39 per square foot of living area, including land. Only appellant's sale #2 was not identified as being a compulsory sale. The subject's assessment reflects a market value of \$45,697 or \$49.67 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Less weight was given the sales provided by the board of review as they differed from the subject in location, size, age and/or features. Based on this evidence the Board finds 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



Member

Acting 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: _____

May 19, 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.