



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

APPELLANT: Harrison Conley
DOCKET NO.: 14-03879.001-R-1
PARCEL NO.: 21-14-12-310-007-0000

The parties of record before the Property Tax Appeal Board are Harrison Conley, the appellant, by Jessica Hill-Magiera, Attorney at Law, 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.: \$4,615
TOTAL: \$6,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 Final Administrative 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 two-story townhome of frame construction with 898 square feet of living area. The townhouse was constructed in 1970. Features of the townhome include a concrete slab foundation and an attached 272 square foot garage. The property has a .02-acre site and is located in Monterey Village 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 located within .58 of a mile of the subject property. The comparables consist of two-story townhomes that were built in 1970. The homes contain either 888 or 898 square feet of living area and feature slab foundations. Four of the comparables also have central air conditioning and two of the comparables have 272 square foot garages. The comparables sold between June 2013 and 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.

Based on this evidence, the appellant requested an assessment of \$3,722 which would reflect a market value of approximately \$11,166.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,900. The subject's assessment reflects a market value of \$47,848 or \$53.28 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 Sandra Heard, Monee Township Assessor, along with supporting documentation. The assessor noted that the subject is not an owner-occupied dwelling which does not qualify for a "rollover" from the 2013 decision of the Property Tax Appeal Board. The assessor further argued that the appellant's comparable sales #1 through #5 were bank REO, Special Warranty Deed and/or buyer/seller is financial institution or government agency transactions. As such, the assessor argued "these are not market sales and was not solely considered by the Assessor when determining the value for the subject property." The assessor described the sale prices as "low due to the nature of these sales." Each of the PTAX-203 Illinois Real Estate Transfer Declarations were provided for the appellant's sales; sales #1 through #5 were Bank-REO properties that had been advertised prior to sale. Only sale #6 was reported as a "purchase (sale)" transferred by warranty deed that was advertised.

Next, the assessor acknowledged that compulsory sales continue to affect the value of homes in the subject's neighborhood. Having considered both compulsory and market sales, the assessor has reduced assessments over four years consecutively in the past for most of the township at a rate of 31% or more and may continue to do so as the situation dictates.

In support of its contention of the correct assessment, the board of review through the assessor presented a grid analysis of three comparables in Oakside Townhomes and Von Townhomes. The comparables consist of two-story frame townhomes that contain either 1,567 or 1,625 square feet of living area. Each comparable has a partial basement and central air conditioning. Two of the comparables each have a fireplace. The comparables sold between September 2013 and March 2015 for prices ranging from \$67,900 to \$110,000 or from \$43.33 to \$67.69 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, counsel for the appellant acknowledged that some of the comparable sales presented may be compulsory sales, but argued that pursuant to provisions of the Property Tax Code, so long as the properties are similar to the subject, the properties should be considered.

As to the sales presented by the board of review, according to the appellant, the comparables are larger, have a basement, the sale was remote in time to January 1, 2014, the property was physically distant from the subject property and/or the comparable was much newer than the subject dwelling.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to each of the sales presented by the board of review due to differences in location, age, dwelling size and/or foundation when compared to the subject dwelling that was 46 years old, contains 898 square feet of living area and lacks a basement. The Board has also given reduced weight to appellant's comparables #3 through #6 as each of these comparables lack a garage which is a feature of the subject property and have central air conditioning, which is not a feature of the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2. These comparables were located within .09 of a mile of the subject property and consist of dwellings identical in age, design, size and foundation when compared to the subject. These most similar comparables sold in June 2013 and April 2014 for prices of \$12,500 and \$21,000 or for \$13.92 and \$23.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$47,848 or \$53.28 per square foot of living area, including land, which is above the best comparable sales in this record. 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

Acting Member



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: August 18, 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.