



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

APPELLANT: Gerretse Eugene Carter  
DOCKET NO.: 14-03897.001-R-1  
PARCEL NO.: 19-09-07-303-046-1001

The parties of record before the Property Tax Appeal Board are Gerretse Eugene Carter, 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:

<b>LAND:</b>	\$494
<b>IMPR.:</b>	\$19,171
<b>TOTAL:</b>	\$19,665

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 a residential condominium unit with 1,025 square feet of living area. The condominium was constructed in 1980. Features of the condominium include two bathrooms and a fireplace. The property is located in Mokena, Frankfort Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a property tax analysis using three comparable sales. Neither the name nor the professional qualifications of the person who prepared the analysis was provided. The comparables were described as condominium units that ranged in size from 905 to 1,048 square feet of living area that sold from May 2013 to September 2014 for prices ranging from \$45,000 to \$59,000 or from \$49.28 to \$56.30 per square foot of living area. The analysis had adjustments to the comparables for sale date and differences from the subject property to arrive at adjusted

prices ranging from \$56,640 to \$60,406. Based on this analysis the appellant requested the subject's assessment be reduced to \$18,926 to reflect a market value of \$56,784.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,995. The subject's assessment reflects a market value of \$84,246 or \$82.19 per square foot of living area 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 evidence provided by the Frankfort Township Assessor. By way of rebuttal, the township asserted that each of the appellant's comparable sales was a REO or short sale.

In support of the assessment the township assessor listed seven sales identified as being condominium units that ranged in size from 722 to 904 square feet of living area. The assessor's grid analysis indicated that four of the comparables were constructed in 1970 and 1999. The sales occurred from February 2010 and August 2012 for prices ranging from \$77,500 to \$114,000 or from \$98.86 to \$148.20 per square foot of living area.

Based on this evidence the board of review requested no change be made to the assessment of the subject property.

In rebuttal the appellant's counsel asserted that each sale used by the board of review was too remote in time to establish market value as of January 1, 2014.

### **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 appellant's comparable sales. The comparables were relatively similar to the subject in age and features. The record showed that the appellants' comparables were REO (real estate owned) or short 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 the appellant's sales in revising and correcting the subject's assessment.

The appellant's comparables were similar to the subject property in location, age, size and features. These comparables sold proximate in time to the assessment date at issue for prices ranging from \$45,000 to \$59,000 or from \$49.28 to \$56.30 per square foot of living area. The subject's assessment reflects a market value of \$84,246 or \$82.19 per square foot of living area, which is above the range established by the appellant's comparable sales. Less weight was given the board of review comparables as six of the comparables sold in 2010 and one comparable sold in 2012, not proximate in time to the assessment date at issue. The Board questions whether the board of review sales would be indicative of fair cash value as of January 1, 2014. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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