



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

APPELLANT: Tony Wiatr
DOCKET NO.: 15-00166.001-R-1
PARCEL NO.: 18-13-09-200-023-0000

The parties of record before the Property Tax Appeal Board are Tony Wiatr, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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 **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: \$30,547
IMPR.: \$56,120
TOTAL: \$86,667

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2015 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 raised ranch dwelling of brick and frame exterior construction with 3,400 square feet of living area.¹ The dwelling is approximately 35 years old. Features of the home include a partial finished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 4.85-acre site and is located in Frankfort, Green Garden Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$260,000 as of January 1, 2015. The appraisal was prepared by Garry Nusinow a certified residential real

¹ The appellant and the board of review differ as to the size of the dwelling. The Board finds the best evidence of size to be the board of review property record card as it has a schematic diagram and calculations of the dwelling size.

estate appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using five comparable sales. The comparables consist of ranch and split-level dwellings that range in age from 14 to 47 years old. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,446 to 4,550 square feet of living area and are situated on sites that contain from 4.82-acre to 9.13-acre sites. The comparables sold from May 2013 to January 2015 for prices ranging from \$160,000 to \$400,000 or from \$79.89 to \$196.39 per square foot of living area, including land. The appraiser made adjustments to each comparable for differences from the subject property to arrive at adjusted prices ranging from \$230,800 to \$294,615. The appellant requested the total assessment be reduced to \$86,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,163. The subject's assessment reflects a market value of \$439,588 or \$129.29 per square foot of living area, when applying Will County's 2015 three-year average median level of assessment of 33.25% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of its contention of the correct assessment the board of review submitted information on the five comparable sales used in the appellant's appraisal. The board of review submission asserts the appraiser used the incorrect dwelling size for each comparable. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant's attorney asserted the township assessor has submitted five unadjusted raw sales and therefore these comparable sales lack sufficient analysis.

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 January 2015 appraisal submitted by the appellant, estimating the subject property had a market value of \$260,000. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value. The Board takes note that all sales comparables submitted by the board of review were the same comparables used in the appraisal. The subject's assessment reflects a market value above the best evidence of market value in the 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



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: June 23, 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.