



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

APPELLANT: Zbigniew Draus
DOCKET NO.: 15-00170.001-R-1
PARCEL NO.: 07-01-28-207-006-0000

The parties of record before the Property Tax Appeal Board are Zbigniew Draus, 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 **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: \$24,910
IMPR.: \$58,868
TOTAL: \$83,778

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 two-story dwelling of frame exterior construction with 2,408 square feet of living area.¹ The dwelling was built in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,442 square foot site and is located in Plainfield, Wheatland 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 \$235,000 as of November 25, 2013. The appraisal was prepared by Tracey Halsey a certified residential real estate appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using six comparable sales. The dwellings

¹ The appellant and his appraiser report 2,343 square feet of living area. The Board finds the dispute in size does not prohibit a determination of the correct assessment.

had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 1,604 to 3,005 square feet of living area and are situated on sites that contain from 8,220 to 14,731 square feet of land area. Five of the comparables sold from December 2012 to November 2013 for prices ranging from \$215,000 to \$249,000 or from \$82.86 to \$134.04 per square foot of living area, including land. Comparable #6 was an active listing of \$235,000 or \$108.29 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 \$227,500 to \$237,110.

The appellant's evidence also disclosed the subject sold December 17, 2013 for a price of \$215,000 and had been advertised for sale as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Multiple Listing Service (MLS) sheet disclosing the property had been on the open market for 339 days and the Settlement Statement revealing the amount of Broker's Fees paid at settlement. Based on this evidence, the appellant requested the total assessment be reduced to \$71,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,778. The subject's assessment reflects a market value of \$251,964 or \$104.64 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 three sale comparables. The comparables consist of two-story dwellings that were built from 1999 to 2002. The dwellings had features with varying degrees of similarity when compared to the subject. The dwellings range in size from 2,348 to 2,460 square feet of living area and are situated on sites that contain from 7,020 to 11,266 square feet of land area. The comparables sold in June or August 2014 for prices ranging from \$245,000 to \$260,000 or from \$103.41 to \$105.69 per square foot of living area, including land.

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 three 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains the sale of the subject, an appraisal submitted by the appellant and information on three sale comparables provided by the board of review. The Board gives little weight to the subject's sale and the conclusion of value contained in the appellant's appraisal.

The Board finds the subject's sale and the appraisal comparable sales sold in 2012 and 2013, less proximate in time to the January 1, 2015 assessment date. The Board gave most weight to the board of review sales as these comparables sold proximate in time to the assessment date and were similar to the subject in location, age, dwelling size, design, exterior construction and features. These properties sold in June or August 2014 for prices ranging from \$245,000 to \$260,000 or from \$103.41 to \$105.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$251,964 or \$104.64 per square foot of living area, including land, which falls within the range of the best comparable sales in this record. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and a reduction in the assessment is not 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: July 21, 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.