



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

APPELLANT: Adam Pehas
DOCKET NO.: 15-00258.001-R-1
PARCEL NO.: 16-05-31-306-008-0000

The parties of record before the Property Tax Appeal Board are Adam Pehas, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$25,957
IMPR.: \$97,892
TOTAL: \$123,849

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 brick and siding exterior construction with 2,935 square feet of living area. The dwelling was constructed in 2009. Features of the home include an unfinished basement and a three-car attached garage with 709 square feet of building area.¹ The property has an 11,191 square foot site and is located in Lockport, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings that ranged in size from 2,856 to 3,272 square feet of living area. The dwellings were constructed from 2002 to 2014. Each comparable has a basement, three comparables each have

¹ The appellant reported the subject had no central air conditioning while the board of review reported the subject has central air conditioning.

one fireplace and each comparable has a garage ranging in size from 467 to 982 square feet of building area. The appellant indicated the comparables were located from 0.1 to 3.6 miles from the subject property. These properties sold from April 2013 to September 2014 for prices ranging from \$290,000 to \$397,500 or from \$100.97 to \$121.48 per square foot of living area, including land. Based on these sales the appellant requested the subject's assessment be reduced to \$110,296 to reflect a market value of \$330,921.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,849. The subject's assessment reflects a market value of \$371,584 or \$126.60 per square foot of living area, land included, when using the statutory level of assessments.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by township assessor. The assessor stated each comparable was the same model as the subject dwelling and was located in the same subdivision as the subject property. The comparables were improved with two-story dwellings of brick and siding exterior construction that had either 3,058 or 3,075 square feet of living area. The dwellings were constructed in 2013 and 2014. Each comparable is described as having an unfinished basement, central air conditioning, one fireplace and a garage with either 679 or 728 square feet of building area. The properties were located from .15 to .22 of a mile from the subject property. These properties sold from July 2014 to December 2014 for prices ranging from \$393,692 to \$450,889 or from \$128.03 to \$147.45 per square foot of living area, including land.

In rebuttal the assessor asserted that appellant's sale #1 was a different model than the subject property. The assessor also stated that appellant's comparable sales #2 through #4 were located outside the subject's subdivision. The assessor further contends there was no reason that the appellant needed to go outside the subject's subdivision to select comparable sales as there were over 30 sales of two-story homes within the last three years. The assessor submitted an exhibit listing the various sales in the subject's subdivision.

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 Board finds the best evidence of market value to be appellant's comparable sale #1 and the comparable sales submitted by the board of review. These comparable sales were most similar to the subject in location and also similar to the subject in physical characteristics. The Board finds, however, the sales used by the board of review were newer than the subject property and appear to have been new at the time of sale when comparing their age with their respective dates of sale. These comparables sold from April 2013 to December 2014 for prices ranging from \$397,500 to \$450,889 or from \$121.49 to \$147.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$371,584 or \$126.60 per square foot of living

area, including land, which is below the overall price range but within the range established by the best comparable sales in this record on a square foot basis. The Board gave less weight to the remaining comparables submitted by the appellant due to differences from the subject in location. Based on this evidence the Board finds a reduction in the subject's 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



Member

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: February 24, 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.