



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

APPELLANT: James Van Drunen
DOCKET NO.: 15-00312.001-R-1
PARCEL NO.: 23-15-12-301-029-0000

The parties of record before the Property Tax Appeal Board are James Van Drunen, the appellant; 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: \$17,763
IMPR.: \$ 0
TOTAL: \$17,763

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 consists of a vacant residential site that contains 44,096 square feet of land area.¹ The subject property is located in Crete Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's land assessment was incorrect based on a contention of law. The appellant's evidence references "Rule 4 Contiguous Property," however, the appellant provided no citation or explanation as to "Rule 4 Contiguous Property."

¹ The board of review submitted a "Tax Assessment Map" depicting the subject's site contains 44,096 square feet of land area. The appellant's evidence suggests the subject's site has 43,803 square feet of land area, but the appellant submitted no evidence to support the reported site size. Based on this record, the Board finds the subject has a 44,096 square foot site.

In support of the “contention of law” the appellant submitted an appraisal of a contiguous property (23-15-12-301-027) that is comprised of a 61,855 square foot site improved with a single-family residence.² The appraiser estimated the contiguous property had a market value of \$440,000 as of January 1, 2015. The appellant focused on the cost approach to value wherein the appraiser concluded an opinion of site value of \$45,000 “based upon land sales in Crete, in the past several years, with sharp decreases noted in the vacant land marketplace.” However, the appraisal report did not contain any vacant land sales to support the \$45,000 estimated site value. Based on the \$45,000 site value or \$.7499 per square foot of land area, the appellant concluded the subject’s site had a market value of \$32,848 or a corresponding land assessment of \$10,949. (43,803 x \$.7499 = \$32848). Based on this evidence, the appellant requested a reduction in the land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$17,763 was disclosed. The subject's assessment reflects an estimated market value of \$53,423 or \$1.21 per square foot of land area when applying Will County’s 2015 three-year average median level of assessment of 33.25%. In support of the subject's assessment, the board of review information on four assessment comparables to demonstrate the subject property was uniformly assessment. Comparable #4 was located in close proximity along the subject’s street and contains 43,610 square feet of land area. It sold in July 2015 for \$75,000 or \$1.72 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant claimed the subject’s land assessment was incorrect based on a contention of law. The appellant referenced “Rule 4 Contiguous Property.” However, the Board finds the appellant provided no legal citation or explanation as to “Rule 4 Contiguous Property” for analysis. Section 1910.65(d) of the Board’s rules provides:

The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position. (86 Ill.Admin.Code §1910.65(d)).

The Board finds the appellant did not submit a legal brief citing statutory or legal authority to demonstrate the subject property was incorrectly assessed based on a “contention of law.” Additionally, Section 9-145(a) of the Property Tax Code provides:

Each tract or lot of property shall be valued at 33 1/3% of its fair cash value. (35 ILCS 200/9-145).

The Board further finds the main thrust of the appellant’s appeal is that the subject’s assessment in not reflective of market value based on an appraisal of a contiguous improved parcel. 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

² The appellant’s “worksheet” described the site as containing 60,010 square feet of land area.

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 failed to meet this burden of proof for several reasons.

The Board gave no weight to the appraisal of the contiguous improved parcel submitted by the appellant in an attempt to demonstrate the subject's land assessment was excessive. Section 1910.65(c)(1) of the Board's rules provides:

Proof of the market value of the subject property may consist of the following:

An appraisal of the **subject property** (Emphasis Added) as of the assessment date at issue. (86 Ill.Admin.Code §1910.65(c)(1)).

The Board finds the appraisal submitted by the appellant was not of the subject property nor provides an estimate of value for the subject property. The Board recognizes the appellant's attempt to use the estimated site value of \$45,000 or \$.75 per square foot of land as depicted in the cost approach of the appraisal in order to estimate a value for the subject parcel under appeal. The appraisal report indicates the site value was developed by the appraiser "based upon land sales in Crete, in the past several years, with sharp decreases noted in the vacant land marketplace." However, the Board finds the appraisal report did not contain any vacant land sales to support the \$45,000 estimated site value used by the appellant in order to value the subject parcel under this appeal. Therefore, the appellant's claim that the subject's land value excessive is unpersuasive.

The Board finds the only credible evidence of market contained in this record pertaining to the subject's land value was the comparable sale submitted by the board of review. The vacant land sale was located in close proximity along the subject's street and contained 43,610 square feet of land area. It sold in July 2015 for \$75,000 or \$1.72 per square foot of land area. The subject's assessment reflects an estimated market value of \$53,423 or \$1.21 per square foot of land area, which is considerably less than the only comparable land sale contained in the record. Therefore, no reduction in the subject's assessment is warranted.

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



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.