



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

APPELLANT: Jerry & Shanitta Bland, III
DOCKET NO.: 15-00454.001-R-1
PARCEL NO.: 23-15-09-109-009-0000

The parties of record before the Property Tax Appeal Board are Jerry & Shanitta Bland, III, the appellants; 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: \$14,838
IMPR.: \$61,333
TOTAL: \$76,171

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story brick and frame dwelling constructed in 2004 containing 3,137 square feet of living area. Features of the home include an unfinished basement, central air conditioning, one fireplace and an 871 square foot garage. The subject has an 18,043 square foot site located in Crete, Crete Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable properties. They are described as 2-story brick or brick and frame dwellings ranging in size from 2,618 to 3,330 square feet of living area. They range in age from 8 to 12 years old. They feature unfinished basements, central air conditioning, one fireplace, and garages that range in size from 410 to 978 square feet of building area. The comparables are located from 1.8 to 2.1 miles from the subject. The site sizes submitted by the appellants appear to be in error, some reported as being the same size as the basement. The comparables sold between April 2012 to August 2014 for prices ranging from

\$154,100 to \$209,000 or from \$55.86 to \$69.47 per square foot of living area including land. The appellants also submitted a packet of photographs of the subject and the eight comparables.

Based on this evidence, the appellants requested the total assessment be reduced to \$68,327 or a market value of approximately \$205,000 or \$65.35 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,171. The subject's assessment reflects a market value of \$229,086 or \$73.03 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue.

With respect to the appellants' evidence, the board of review states that all the appellants' comparables are from a different subdivision from the subject located in the northwest corner of the Village of Crete. The board of review claims homes in this subdivision typically feature smaller lots than the subject's subdivision. The board of review claims properties in the subject's subdivision tend to sell for higher prices than homes in the subdivision where the appellants' comparables are located. The board of review submitted 13 examples of sales from that subdivision to support their claim.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. They are described as 2-story brick and frame dwellings that range in size from 2,559 to 2,878 square feet of living area. They were built between 1994 and 2003. They feature basements, one with finished area, central air conditioning, fireplaces and garages that range in size from 436 to 824 square feet of building area. The dwellings are located in the same subdivision as the subject, one on the same street. The sites range in size from 13,496 to 25,115 square feet of land area. These comparables sold between September 2014 and November 2015 for prices ranging from \$207,000 to \$285,000 or from \$76.64 to \$99.03 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 appellants cited differences between the board of review comparables and the subject as well as inaccuracies in the subject's assessment. The appellants also discussed the 13 properties submitted by the board of review as evidence that properties in the subject's subdivision tend to sell higher than homes in the appellants' subdivision.

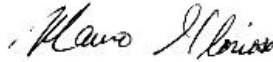
Conclusion of Law

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

Initially, the Board finds the 13 sales of homes in the subject's neighborhood submitted by the board of review were intended to document the lower average sale prices of homes in that neighborhood and not intended to be comparables to the subject. Based on the aerial photographs and maps submitted by the board of review, the Board gave these 13 comparables little weight based on their distance from the subject.

The Board gave less weight to the appellants' comparables based on their distant location from the subject in a different subdivision. Five of the appellant's comparables sold in 2012 and 2013, which are dated and less indicative of value as of the subject's assessment date of January 1, 2015. The Board also gave less weight to board of review comparable #1 based on its finished basement as compared to the subject's unfinished basement. The Board finds the best evidence of market value to be board of review comparables #2 and #3. Although somewhat smaller in dwelling size, these comparables were similar to the subject in style, exterior construction, age and most features and were located in close proximity to the subject, one on the same street. They sold in August 2015 and September 2014 for \$225,000 and \$207,000 or for \$87.92 and \$76.64 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$229,086 or \$73.03 per square foot of living area, including land, which is supported by the best comparable sales in this record on a per square foot basis. After considering adjustments for differences, the Board finds a reduction in the subject's assessment based on overvaluation 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. 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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