



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

APPELLANT: Ernesto & Winifreda Lopez
DOCKET NO.: 15-00458.001-R-1
PARCEL NO.: 07-01-34-403-029-0000

The parties of record before the Property Tax Appeal Board are Ernesto & Winifreda Lopez, 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: \$72,350
IMPR.: \$104,372
TOTAL: \$176,722

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 dwelling of frame construction with 3,012 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement with 1,402 square feet of finished area, central air conditioning, a fireplace and a 436 square foot garage. The property is located in Plainfield, Wheatland Township, Will County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted a letter/brief along with information on a recent purchase of the subject property and on three comparables with both equity and sales data. In the letter the appellants also noted that the subject's assessment for the 2015 quadrennial reassessment increased from \$133,334 to \$182,335 (prior to board of review action).

As to the sale of the subject, the appellants partially completed Section IV – Recent Sale Data of the appeal petition disclosing the subject property was purchased on January 18, 2012 for a price

of \$345,000 and in their letter reported this was an estate sale. The appellants reported that the parties to the transaction were not related, the property was purchased from Oswego Investment Group, L.P. and was advertised with the Multiple Listing Service (MLS) for a period of 2 years. The appellants failed in Section IV to report who sold the property, whether the owner, realtor, auction or other and failed to complete other portions of Section IV. The appellants failed to name the listing company utilized with the MLS. A copy of the Escrow Trust Disbursement Statement reiterated the purchase price and also depicted the distribution of commissions to two entities.

As to the three comparables, the appellants provided minimal data in their chart. The appellants reported the comparables were built between 1992 and 1997. The dwellings range in size from 3,013 to 3,932 square feet of living area. Each property was located in Plainfield, Wheatland Township. These properties have improvement assessments ranging from \$96,506 to \$147,926 or from \$29.91 to \$37.62 per square foot of living area. The appellants reported the properties sold between April 2013 and July 2015 for prices ranging from \$372,750 to \$465,000 or from \$94.80 to \$154.33 per square foot of living area, including land.

Based on this evidence, the appellants requested an improvement assessment of \$73,095 or \$24.27 per square foot of living area with a total assessment of \$145,445 which would reflect a market value of approximately \$436,335 or \$144.87 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 \$176,722. The subject property has an improvement assessment of \$104,372 or \$34.65 per square foot of living area. The subject's assessment also reflects a market value of \$531,495 or \$176.46 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.

In response to the appeal, the board of review submitted a memorandum along with additional data gathered by the Wheatland Township Assessor's Office. The assessor contends that the subject is a single-family dwelling in Lakelands subdivision and the home was purchased from an estate sale. The assessor contends that appellants' comparables #1 and #3 are duplex dwellings and comparable #2 is 920 square feet larger than the subject and was a bank sale. No further explanation was provided as to the basis for remarking the sale was a "bank sale." (See 35 ILCS 200/16-183)

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales of single-family homes located in the Lakelands subdivision that are within 350 square feet of the subject's dwelling size. The comparables consist of two-story frame dwellings that were built between 1993 and 1996. The homes range in size from 2,799 to 3,354 square feet of living area with basements with finished areas, central air conditioning, a fireplace and a garage ranging in size from 725 to 838 square feet of building area. The comparables have improvement assessments ranging from \$102,666 to \$118,358 or from \$32.39 to \$37.87 per square foot of living area. The comparables sold between September 2013 and August 2015 for prices ranging from \$543,000 to \$607,000 or

from \$161.90 to \$216.86 per square foot of living area, including land. Comparable #4 was reported to have been a "bank sale."

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board.

Despite differences in design type/use (single family versus duplex), the record contains seven comparables with varying degrees of similarity to the subject that had improvement assessments that ranged from \$29.91 to \$37.87 per square foot of living area. The subject's improvement assessment of \$34.65 per square foot of living area falls within the range established by the comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of a lack of assessment uniformity.

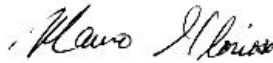
The appellants also contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may 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 on grounds of overvaluation.

The parties submitted data concerning the January 2012 sale of the subject along with data on seven comparable sales. The Board has given reduced weight to the sale of the subject, appellants' comparable #1 and board of review comparables #3 and #4 as these sale dates in 2012 and 2013 were remote in time to the assessment date of January 1, 2015 and thus less likely to be indicative of the subject's estimated market value as of the lien date at issue.

The Board finds the best evidence of market value to be appellants' comparable sales #2 and #3 along with board of review comparable sales #1 and #2. These comparables had varying degrees of similarity to the subject property in use, age, size and/or other features. These comparables sold between February 2015 and August 2015 for prices ranging from \$372,750 to \$607,000 or

from \$94.80 to \$216.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$531,495 or \$176.46 per square foot of living area, including land, which is within the range established by the best comparable sales in this record that occurred most recently to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

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: August 18, 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.