



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

APPELLANT: Lawrence Christopher
DOCKET NO.: 15-00489.001-R-1
PARCEL NO.: 21-14-02-214-008-0000

The parties of record before the Property Tax Appeal Board are Lawrence Christopher, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$5,423
IMPR.: \$17,286
TOTAL: \$22,709

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 one-story dwelling of frame construction with 1,092 square feet of living area. The dwelling was constructed in 1954. Features of the home include a slab foundation, central air conditioning and an attached garage with 240 square feet of building area. The property has an 8,028 square foot site and is located in Park Forest, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales improved with one-story dwellings each with 1,092 square feet of living area that were constructed from 1953 to 1956. Each comparable has a slab foundation, seven comparables have central air conditioning and two comparables have garages. The sales occurred from August 2014 to January 2015 for prices ranging from \$11,881 to \$40,000 or from \$10.88 to \$36.63 per square foot of living area,

including land. The appellant's submission included adjustments to the comparables for differences from the subject property to arrive at an "equalized sale price" for each comparable. Based on this evidence the appellant requested the subject's assessment be reduced to \$11,047.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,709. The subject's assessment reflects a market value of \$68,298 or \$62.54 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor that were improved with one-story dwellings of frame construction with 1,092 of 1,144 square feet of living area. The dwellings ranged in age from 60 to 64 years old. Each comparable has a slab foundation, three comparables have central air conditioning and each comparable has a detached garage ranging in size from 308 to 360 square feet of building area. The sales occurred from March 2014 to June 2015 for prices ranging from \$73,000 to \$111,161 or from \$65.56 to \$101.80 per square foot of living area, including land.

In rebuttal the township assessor asserted that appellant's comparable are special warranty deed and/or Bank REO, buyer/seller is a financial institution or government agency, Sheriff Deed, and court ordered sale. The board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with appellant's sales #1 through #6 to support these assertions. The assessor also stated that appellant's sale #6 sold again in February 2015 for a price of \$81,500, which was supported by a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale.

In rebuttal the appellant asserted that section 16-183 of the Property Tax Code (35 ILCS 200/16-183) requires the Property Tax Appeal Board to consider compulsory sales as valid comparable sales. The appellant also asserted that board of review sale #1 was not a recent sale and board of review sale #3 was slightly larger than the subject property. The appellant indicated that board of review sales #2 and #4 were acceptable.

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 twelve sales submitted by the parties to support their respective positions. The evidence disclosed that the appellant's sales were Bank REO (real estate owned), were sold by a financial institution or a government agency, and/or were court order sales. The sales have elements of distress and establish the lower range of values from \$11,881 to \$40,000 or from \$10.88 to \$36.63 per square foot of living area, including land. The Board gives these sales less

weight due to the circumstances surrounding the transactions. Furthermore, the evidence disclosed that appellant's sale #6 resold in February 2015 for a price of \$85,000, which calls into question whether the original sale in October 2014 for a price of \$35,000 was reflective of fair cash value or whether there were condition issues with the home. The board of review sales appear to be traditional arm's length transactions and sold for prices ranging \$73,000 to \$111,161 or from \$65.56 to \$101.80 per square foot of living area, including land. The Board gives these sales more weight as the transactions appear to be more reflective of fair cash value. The subject's assessment reflects a market value of \$68,298 or \$62.54 per square foot of living area, including land, which is supported by the best comparable sales in this record. 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



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: _____

April 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.