



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

APPELLANT: Randolph Walker  
DOCKET NO.: 15-00501.001-R-1  
PARCEL NO.: 21-14-13-216-017-0000

The parties of record before the Property Tax Appeal Board are Randolph Walker, the appellant, by Jessica Hill-Magiera, Attorney at Law, 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:** \$ 4,503  
**IMPR.:** \$29,293  
**TOTAL:** \$33,796

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 two-story dwelling of frame exterior construction that has 2,300 square feet of living area. The dwelling was built in 1975. Features include an unfinished basement, central air conditioning, a fireplace and a 519 square foot garage. The subject has a 7,591 square foot site. The subject property is located in Monee Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a "Property Tax Analysis" of four comparable sales. Neither the name nor the professional credentials of the person(s) who prepared the analysis was disclosed. The comparables are located from .06 to .64 of a mile from the subject property. The comparables are comprised of two-story dwellings of frame exterior construction that were built from 1970 to 1975. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,817 to 2,300 square

feet of living area, but their site sizes were not disclosed. The comparables sold from January 2014 to November 2014 for prices ranging from \$15,000 to \$50,000 or from \$8.26 to \$26.77 per square foot of living area including land. The analysis included "Property Equalization Values" (adjustments) to the comparables for sale date, land, age, square footage, fireplaces and garages. No explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$30,405 or \$13.22 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,796. The subject's assessment reflects an estimated market value of \$101,642 or \$44.19 per square foot of living area including land when applying Will County's three-year average median level of assessment of 33.25%. In support of the subject's assessment, the board of review submitted a letter from the township assessor addressing the appeal and three comparable sales.

The comparable sales are located in the same neighborhood as the subject. The comparables are composed of two-story dwellings of frame exterior construction that were built in 1974 or 1975. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,664 to 2,382 square feet of living area and are situated on sites that contain from 8,264 to 9,828 square feet of land area. The comparables sold from April 2013 to September 2014 for prices ranging from \$109,000 to \$116,000 or from \$50.38 to \$65.50 per square foot of living area including land.

With respect to the appellant's evidence, the township assessor argued the comparables were compulsory transactions that are not "market sales." The assessor also submitted the Real Estate Transfer Declaration (PTAX-203) showing appellant's comparable #4 was not advertised for sale.

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

Under rebuttal, the appellant argued that the Property Tax Appeal Board shall consider compulsory sales pursuant to Section 16-183 of the Property Tax Code (35 ILCS 200/16-183). The appellant argued comparable #2 sold in 2013, too remote in time to establish market value. The appellant also argued comparable #2 is of a different design and does not have a basement, dissimilar to the subject.

The appellant further argued the Property Tax Appeal Board has used an analysis system that looks at the range of sale price per square footage of comparable sales that it deems to be best, "without any equalizations." However, appellant's counsel contends using this method does not take into account the fundamental concept of using a median sale price per square foot to determine market value. The appellant's counsel argued that if just one comparable sale is above the subject's value per square foot, the Property Tax Appeal Board has decided that the subject property is fairly assessed without regard to the number of the best comparable sales or the median sale price per square foot of those comparable sales. The appellant calculated the median sale price of the best comparables was \$20.04 per square foot of living area including land whereas the subject has an estimated market value of \$44.09 per square foot of living area

including land. The appellant argued that using the median sale price per square foot is more accurate and should be the standard practice for determining fair market value.

### **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 failed to meet this burden of proof.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's argument that the Board should adopt the standard practice of using the median sale price per square foot of living area including land of those comparables deemed best in determining fair market value because it is a more accurate method. The decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not the simplistic statistical formula of using the median sale price per square foot of living area including land of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Commonwealth Edison Co. v. Property Tax Appeal Board, 102 Ill. 2d 443 (1984); Mead v. Board of Review, 143 Ill.App.3d 1088, 1095, 98 Ill.Dec. 244, 494 N.E.2d 171 (1986)).

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable #4. This property was not advertised for sale to be considered an arm's-length transaction according to the Real Estate Transfer Declaration (PTAX-203) submitted by the board of review. The Board gave less weight to comparable #2 submitted by the board of review. This property sold in 2013, which is dated and less indicative of market value in relation to the subject's January 1, 2015 assessment date. The Board finds the five remaining comparables were more similar when compared to the subject in land area, location, design, age, dwelling size and most features. These comparables sold from February 2014 to November 2014 for prices ranging from \$15,000 to \$114,900 or from \$8.26 to \$65.50 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$101,642 or \$44.19 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record. The Board recognizes the wide range of sale prices of the comparable properties. However, neither party submitted any corroborating evidence, such as Multiple Listing Service Sheets that may show the comparables varied in condition to the subject, which could tend to explain the divergent sale prices. Moreover, the compulsory sales submitted by the appellant sold for considerably less than the more typical arm's-length transactions that were submitted by the board of review. Based on this record, the Board finds the subject's assessment is 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.



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Chairman



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Member



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Member

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Acting Member



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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



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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.