



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

APPELLANT: Thomas & Jennifer McFarlane
DOCKET NO.: 15-00504.001-R-1
PARCEL NO.: 21-14-02-215-026-0000

The parties of record before the Property Tax Appeal Board are Thomas & Jennifer McFarlane, the appellants, 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: \$ 5,472
IMPR.: \$18,350
TOTAL: \$23,822

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 one-story dwelling of frame exterior construction that has 1,092 square feet of living area. The dwelling was built in 1954. Features include central air conditioning and a 440 square foot garage. The subject has a 8,988 square foot site. The subject property is located in Monee Township, Will County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a "Property Tax Analysis" of ten comparable sales. Neither the name nor the professional credentials of the person(s) who prepared the analysis was disclosed. The comparables are located from .05 to .39 of a mile from the subject property. The comparables are comprised of one-story dwellings of frame exterior construction that were built from 1954 to 1957. Features had varying degrees of similarity when compared to the subject. The dwellings contain 1,092 square feet of living area,

but their site sizes were not disclosed. The comparables sold from February 2014 to June 2015 for prices ranging from \$7,500 to \$42,000 or from \$6.87 to \$38.46 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 central air conditioning 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 \$37,453 or \$34.30 per square foot of living area including land. Based on this evidence, the appellants 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 \$23,822. The subject's assessment reflects an estimated market value of \$71,645 or \$65.61 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. Comparable #2 was also appellant's comparable #1, but it had resold in February 2015. The comparables are composed of one-story dwellings of frame exterior construction that were built from 1952 to 1956. Features had varying degrees of similarity when compared to the subject. The dwellings contain 1,092 or 1,144 square feet of living area and are situated on sites than contain from 7,026 to 7,442 square feet of land area. The comparables sold in March 2014 or February 2015 for prices ranging from \$75,000 to \$111,161 or from \$65.56 to \$101.80 per square foot of living area including land.

With respect to the appellants' evidence, the township assessor argued six of the properties were compulsory transactions that are not "market sales." The assessor also submitted the Real Estate Transfer Declaration (PTAX-203) showing appellants' comparables #1, #9 and #10 had resold in February 2015 or June 2016 for prices ranging from \$50,000 to \$82,500 or from \$45.79 to \$75.55 per square foot of living area including land.

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

Under rebuttal, the appellants 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 submitted Real Estate Transfer Declarations (PTAX-203) showing board of review comparables #1 and #3 were not advertised for sale.

The appellants' counsel argued the Property Tax Appeal Board uses 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, appellants' 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 appellants' 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 best comparable sales or the median sale price per square foot of those comparable sales. The appellants calculated the median sale price per square foot of the best comparables was \$24.73 per square foot of living area including

land whereas the subject has an estimated market value of \$65.45 per square foot of living area including land. The appellants argued that using the median price per square foot is more accurate and should be the standard practice for determining fair market value.

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 failed to meet this burden of proof.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' 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 12 comparable sales for the Board's consideration. One comparable was common to both parties. The Board gave less weight to appellants' comparables #5, #6, #8 and #10. These properties lack a garage, inferior to the subject. The Board gave less weight to comparables #1 and #3 submitted by the board of review. These properties were not advertised for sale to be considered arm's-length transactions according to the Real Estate Transfer Declaration submitted by the appellants in rebuttal. The Board finds the six 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 June 2015 for prices ranging from \$11,881 to \$82,500 or from \$10.88 to \$75.55 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$71,645 or \$65.61 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 if the comparables varied in condition to the subject, which could tend to explain the divergent sale prices. Moreover, the compulsory sales submitted by the appellants sold for considerably less than the more typical arm's-length transaction sales contained in the record, including two of the re-sales of the appellants' comparables. 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.



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.