



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

APPELLANT: Otis Gatlin
DOCKET NO.: 15-00509.001-R-1
PARCEL NO.: 12-02-15-310-004-0000

The parties of record before the Property Tax Appeal Board are Otis Gatlin, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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: \$10,900
IMPR.: \$51,600
TOTAL: \$62,500

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 is improved with a two-story dwelling with 2,058 square feet of living area. The dwelling was constructed in 1996. Features of the home include a partial basement, central air conditioning, one fireplace and an attached garage with 430 square feet of building area. The property has a 7,502 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings that have either 1,848 or 2,058 square feet of living area. The dwellings were constructed from 1995 to 2000. Each comparable has a partial basement, central air conditioning and a garage with 430 square feet of building area. Two comparables each have one fireplace. The comparables sold from July 2014 to December 2014 for prices ranging from \$130,000 to

\$209,000 or from \$63.17 to \$101.55 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$52,816.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,500. The subject's assessment reflects a market value of \$187,970 or \$91.34 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 improved with two-story dwellings each with 2,058 square feet of living area. The dwellings were constructed from 1994 to 1999. Each comparable has a basement, one comparable has a fireplace and each comparable has a garage with 430 square feet of building area. Comparable #3 and #4 have look out basements. The comparables sold from March 2012 to May 2015 for prices ranging from \$170,000 to \$224,000 or from \$82.60 to \$108.84 per square foot of living area, including land. Comparable #1 was the same property as appellant's comparable #4.

In rebuttal the board of review asserted that appellant's comparable sale #1 was a different model than the subject property and the sale was invalid. To support this statement, the board of review submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale disclosing the property was not advertised for sale, the property transferred with a Sheriff's Deed and the transaction was a court ordered sale. The board of review also asserted that appellant's sale #2 was invalid but provided no explanation for this statement. A copy PTAX-203 Illinois Real Estate Transfer Declaration associated with appellant's comparable sale #2 indicated the property had been advertised for sale. The board of review also stated that appellant's sale #3 was an invalid sale and provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale disclosing the property had not been advertised for sale, the property transferred with a Sheriff's Deed, the transaction was a court ordered sale, the property sold at auction, and the buyer was a real estate investment trust. The board of review also provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with appellant's sale #4 and board of review sale #1, which indicated the property was not advertised for sale.

The board of review requested the assessment be sustained.

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 eight sales submitted by the parties to support their respective positions with one sale common to both parties. The Board gives less weight to appellant's sales #1 and #3 as

the transfer declarations submitted by the board of review disclosed neither property had been advertised for sale, each was a court ordered sale and each transferred via a Sheriff's Deed demonstrating these comparables were not arm's length transaction but had elements of duress or compulsory sales without exposure to the open market. The Board also gives less weight to board of review comparable sale #2 as this property sold in March 2012, not proximate in time to the assessment date at issue. The Board further finds appellant's comparable sales #2 and #5 appear to be outliers with prices of \$155,000 and \$137,600 or \$75.31 and \$66.86 per square foot of living area, including land, respectively, when compared to the remaining sales in the record. The Board finds the best comparable sales in the record were appellant's sale #4 and board of review sales #1, #3 and #4. Appellant's sale #4 and board of review sale #1 were the same property. These comparables sold for prices ranging from \$209,000 to \$224,000 or from \$101.55 to \$108.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$187,970 or \$91.34 per square foot of living area, including land, which is below the range established 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. 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

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: November 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Otis Gatlin, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432