



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

APPELLANT: Buivyde Viktorija
DOCKET NO.: 15-00590.001-R-1
PARCEL NO.: 06-03-13-210-005-0000

The parties of record before the Property Tax Appeal Board are Buivyde Viktorija, the appellant, 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: \$14,108
IMPR.: \$61,994
TOTAL: \$76,102

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 with 2,794 square feet of living area. The dwelling was constructed in 2002. Features of the home include a full basement, central air conditioning and a 441 square foot garage. The property has a 6,655 square foot site and is located in Romeoville, Plainfield Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant summarized three properties in the Section V grid analysis of the Residential Appeal petition and attached a multi-page marketing analysis with six comparables and a map depicting the comparables being in close proximity to the subject. As the Section V grid appears to repeat three of the six marketing analysis properties, the Board will analyze the six comparables from the marketing analysis.

The comparables consist of two-story dwellings of frame, block, vinyl siding, aluminum siding or aluminum and vinyl siding exterior construction. The homes were described as being either 6-10 years old or 11-15 years old. Approximate dwelling sizes were reported for only comparables #1, #2, #3 and #6; these homes range in size from 1,747 to 2,350 square feet of living area; no size data was reported for comparables #4 and #5. Four of the comparables have unfinished basement, one comparable has a partially finished basement and for comparable #3 the basement was described as "other." No data was provided concerning central air conditioning, fireplace and/or garage features. The properties sold between July 2012 and February 2014 for prices ranging from \$135,000 to \$187,000.

Based on this evidence, the appellant requested a total assessment of \$63,479 which would reflect a market value of approximately \$190,437 or \$68.16 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 \$76,102. The subject's assessment reflects a market value of \$228,878 or \$81.92 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 concise memorandum prepared by the Plainfield Township Assessor's Office. The memorandum noted that the sales presented by the appellant occurred between 2012 and 2014 which the assessor believed were "cherry-picked" as the low sales in the area.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales (#1 through #4) from the subject's subdivision that occurred in 2014 along with three comparable sales (#5 through #7) from the subject's subdivision that occurred in 2015.

The seven comparables submitted by the board of review consist of a part two-story and part one-story and six, two-story dwellings of frame exterior construction. The homes were 12 or 13 years old and range in size from 2,031 to 2,794 square feet of living area. Each comparable has a full basement, central air conditioning and one comparable also has a fireplace. Each property has a 420 or a 441 square foot garage. The properties sold between February 2014 and September 2015 for prices ranging from \$200,000 to \$249,000 or from \$88.09 to \$113.24 per square foot of living area, including land.

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

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 parties submitted a total of thirteen comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #5 due to the dates of sale having occurred in 2012 and 2013, dates more remote in time to the valuation date at issue of January 1, 2015 and thus less likely to be indicative of the subject's estimated market value as of the assessment date at issue. Additionally, the Board could afford no weight to appellant's comparables #4, #5 and #6 due to the lack of dwelling size data or, for comparable #6, the fact that the dwelling was reportedly approximately 1,000 square feet smaller than the subject which makes it dissimilar for purposes of comparison.

The Board finds the best evidence of market value to be the board of review comparable sales which have varying degrees of similarity to the subject dwelling in living area square footage. These most similar comparables that also sold most proximate in time to the assessment date of January 1, 2015 sold between February 2014 and September 2015 for prices ranging from \$200,000 to \$249,000 or from \$88.09 to \$113.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$228,878 or \$81.92 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall value and below the range on a per-square-foot basis. Moreover, the subject's estimated market value based on its assessment is particularly well-supported by the most similar property, board of review comparable #5, which sold nine months after the valuation date at issue for \$249,000 or \$89.12 per square foot of living area, including land. But for having a slightly larger lot, comparable #5 is similar in age and identical to the subject dwelling in design, size and features. 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

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