



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

APPELLANT: David S Welker
DOCKET NO.: 15-00653.001-R-1
PARCEL NO.: 19-09-31-305-020-0000

The parties of record before the Property Tax Appeal Board are David S Welker, the appellant, by attorney Michael R. Davies, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$37,910
IMPR.: \$75,412
TOTAL: \$113,322

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 part one-story and part-story dwelling¹ of brick construction containing 3,380 square feet of living area.² The dwelling is 8 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace³ and an 884 square foot garage. The subject's site is approximately 15,170 square feet in size and is located in Frankfort, Frankfort Township, Will County.

¹ Based on the Property Record Card.

² The appraiser reports the subject's dwelling size as 3,380 square feet of living area. The board of review claims the subject's dwelling size is 3,411 square feet of living area. Both parties submitted schematic drawings of the subject. The Board finds the appraiser submitted the best evidence of dwelling size and will use a dwelling size of 3,380 square feet of living area for this analysis.

³ A fireplace is not listed in either the board of review grid analysis or the appraisal grid analysis. However, the Property Record Card indicates the subject has a fireplace and the photographic evidence in the appraisal shows a fireplace in the living room.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Dominick DiMaggio, estimating the subject property had a market value of \$340,000 as of January 1, 2015. The appraiser used three comparables located from .23 to .95 of a mile from the subject. The comparables had features with varying degrees of similarity to the subject. The comparables sold from December 2013 through February 2014 for prices ranging from \$339,000 to \$350,000 or from \$92.64 to \$113.42 per square foot of living area including land. The appraiser made adjustments to the comparables to account for differences with the subject. After adjustments, the comparables market values ranged from \$321,450 to \$351,320 or from \$85.83 to \$117.54 per square foot of living area including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$113,322 or a market value of approximately \$340,000 or \$100.59 per square foot of living area including land at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$132,396. The subject's assessment reflects a market value of \$398,183 or \$117.81 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.

With respect to the appellant's evidence, the board of review submitted a memo from the township assessor who stated the appraiser did not use comparable sales of the same house-type in the same neighborhood.

In support of the subject's assessment, the board of review submitted information on four comparable sales. These comparables are described as part one-story and part two-story dwellings⁴ of brick construction. The comparables are one to nine years old and range in size from 3,780 to 4,486 square feet of living area. They feature unfinished basements, central air conditioning, fireplaces⁵ and garages that range in size from 772 to 930 square feet of building area. Two comparables feature in-ground pools. The comparables are located within .08 of a mile from the subject. These comparables sold from April to August 2013⁶ for prices ranging from \$445,000 to \$556,000 or from \$116 to \$123 per square foot of living area including land, rounded.

Based on this evidence, 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

⁴ Based on the Property Record Cards.

⁵ Based on the Property Record Cards.

⁶ Based on the Property Record Cards. The dates on the grid analysis were undecipherable.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gave little weight to the board of review comparables based on differences with the subject in size and/or features, and sale dates ranging from April to August 2013 which are less indicative of market value as of the subject's assessment date of January 1, 2015. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser used comparables similar to the subject and located within a mile of the subject. The appraiser then made reasonable adjustments for differences with the subject. After adjustments, the comparables ranged in value from \$321,450 to \$351,320 or from \$85.83 to \$117.54 per square foot of living area including land. The appraiser's final opinion of value of \$340,000 or \$100.59 per square foot of living area including land is supported by these comparables. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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. 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

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: March 20, 2018



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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