



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

APPELLANT: Nathan Paul Haak
DOCKET NO.: 15-00656.001-R-1
PARCEL NO.: 23-16-07-303-022-0000

The parties of record before the Property Tax Appeal Board are Nathan Paul Haak, 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 **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: \$16,654
IMPR.: \$52,644
TOTAL: \$69,298

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 one-story dwelling of brick exterior construction with 2,285 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full finished basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 38,874 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$155,000 as of January 1, 2015. The appraisal was prepared by David Conaghan, a certified general real estate appraiser.

In estimating the market value of the subject property the appraiser developed the sales comparison approach to value using three comparable sales improved with one-story dwellings of brick and frame construction that ranged in size from 1,905 to 1,956 square feet of living area. The dwellings ranged in age from 28 to 48 years old. Two comparables have basements with finished area, each comparable has central air conditioning, each comparable has one fireplace and each comparable has a two-car garage. The sales occurred from August 2014 to May 2015 for prices ranging of \$118,900 and \$146,000 or from \$62.41 to \$75.06 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$152,515 to \$167,900. Using this analysis, the appraiser arrived at an estimated market value of \$155,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,298. The subject's assessment reflects a market value of \$208,415 or \$91.21 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 two comparable sales identified by the township assessor. The comparables were improved with one-story dwellings of brick exterior construction that had 2,371 and 2,442 square feet of living area, respectively. The dwellings were constructed in 1991 and 1998. Each comparable has a basement, central air conditioning, one fireplace and an attached two-car garage with 500 and 538 square feet of building area, respectively. The sales occurred in July 2014 and October 2014 for prices of \$225,000 and \$224,000, or for \$94.90 and \$91.73 per square foot of living area, including land, respectively.

The assessor also provided five equity comparables to demonstrate the subject dwelling was equitably assessed. Due to the fact the appellant's argument was based on overvaluation, the Board will not further discuss the equity comparables.

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 appellant submitted an appraisal estimating the subject property had a market value of \$155,000 as of January 1, 2015. Although the sales used by the appraiser were similar to the subject in style and size, two of the dwellings were significantly older than the subject property. Additionally, the appraisal comparable sale that was most similar to the subject dwelling in age did not have a basement while the subject property has a full finished basement. As a result, the Board gave the appellant's appraisal less weight. The board of review submission included two sales that were more similar to the subject property in age than were the comparable sales contained in the appellant's appraisal. These sales were also similar to the subject in style, size

and features. These two sales sold in July 2014 and October 2014 for prices of \$225,000 and \$224,000, or for \$94.90 and \$91.73 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$208,415 or \$91.21 per square foot of living area, including land, which is below that established by the best comparable sales in the record. The Board finds the two sales identified by the assessor sold prior to the appellant's appraiser completed the appraisal assignment. The Board finds the fact the appellant's appraiser did not include these sales in the report detracts from the credibility of the appraisal. 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.



Chairman



Member

Acting Member



Member

Acting 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: June 23, 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.