



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

APPELLANT: Robert Petrasek
DOCKET NO.: 15-00669.001-R-1
PARCEL NO.: 21-14-21-336-006-0000

The parties of record before the Property Tax Appeal Board are Robert Petrasek, 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 **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: \$9,539
IMPR.: \$18,794
TOTAL: \$28,333

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 2-unit multi-family dwelling of frame construction on a crawl-space foundation. The dwelling contains 1,782 square feet of living area and the subject's site is approximately 7,670 square feet in size.¹ The dwelling is 115 years old and is located in Monee, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by James E. Sloan estimating the subject property had a market value of \$85,000 as of January 1, 2015. The appraiser used three comparables located

¹ The appraiser reports the subject's dwelling size as 1,782 square feet of living area and the subject's site size as 7,670 square feet of land area. The appraiser submitted the dimensions of the site and a schematic drawing of the subject in the appraisal. The board of review claims the subject's dwelling size is 1,760 square feet of living area and the subject's site size is 5,989 square feet of land area but presented no evidence of either. The Board finds the appraiser submitted the best evidence of dwelling size and site size.

from .31 of a mile to 6.26 miles from the subject. The comparables had features with varying degrees of similarity to the subject. The appraiser made adjustments to the comparables for differences with the subject. The comparables sold from August 2013 through October 2015 for prices ranging from \$80,000 to \$137,000 or from \$23.05 to \$63.54 per square foot of living area including land. After adjustments, the comparables' market values ranged from \$46,100 to \$95,600 or from \$13.29 to \$44.34 per square foot of living area including land.

Based on this evidence, the appellant requested the total assessment be reduced to \$28,333 or a market value of approximately \$85,000 or \$47.70 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 \$42,502. The subject's assessment reflects a market value of \$127,826 or \$71.73 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 there was an insufficient number of sales in the subject's neighborhood to indicate a revised assessment. The assessor will provide equity information instead.

In support of the subject's assessment, the board of review submitted information on three equity comparables, none of which had recently sold. 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 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.

Initially, the Board takes note of both parties' comments that there were few recent sales of similar dwellings in this neighborhood. The Board gave no weight to the board of review equity comparables since they were not sales and thus do not address the appellant's overvaluation argument. Ideally, the Board gives more weight to comparables that are similar to the subject in age, size and features, to comparables within a mile of the subject, and to comparables that sold proximate in time to the subject's assessment date. This appraisal used comparables differed significantly from the subject in location, dwelling size and age, and/or sold in 2013. Despite these differences with the subject, and giving greatest weight to appraisal sales #1 and #3, the Board finds the appraiser's final opinion of value of \$85,000 is the best evidence of market value in this record and is well supported by the most recent sales.

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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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