



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

APPELLANT: Ruth M. Longfellow  
DOCKET NO.: 15-00672.001-R-1  
PARCEL NO.: 22-22-15-110-025-0000

The parties of record before the Property Tax Appeal Board are Ruth M. Longfellow, 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:** \$10,940  
**IMPR.:** \$38,065  
**TOTAL:** \$49,005

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 and frame construction with 2,151 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 8,126 square foot site and is located in Beecher, Washington 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 \$125,000 as of January 1, 2014. The appraisal was prepared by David Conaghan, a certified general real estate appraiser.

In estimating the market value the appraiser developed the sales comparison approach to value using three comparable sales improved with one-story dwellings that ranged in size from 1,460 to 1,700 square feet of living area. The dwellings ranged in age from 57 to 72 years old. Each comparable has a full basement with one being partially finished and central air conditioning. One comparable has a fireplace and two comparables have either a 2-car or a 2.5-car detached garage. Each comparable was located in Beecher. The comparables sold from August 2011 to October 2013 for prices ranging from \$110,000 to \$119,000 or from \$70.00 to \$75.34 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject for such features as site size, exterior construction, living area, finished basement, garage area and differences in the number of fireplaces to arrive at adjusted prices ranging from \$104,250 to \$138,175. Using this analysis the appraiser arrived at an estimated market value of \$125,000.

Based on this evidence the appellant requested the subject's assessment be reduced to \$41,662.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,005. The subject's assessment reflects a market value of \$147,383 or \$68.52 per square foot of living area, land included, when using the 2015 three year average median level of assessments for Will County of 33.25% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review submitted information on four comparable sales identified by the township assessor that were improved with one-story dwellings of brick and frame construction that range in size from 1,400 to 1,916 square feet of living area. The dwellings were constructed from 2003 to 2006. Each comparable has a basement, central air conditioning and a garage ranging in size from 441 to 615 square feet of building area. Two of the comparables each have one fireplace. Each property is located in Beecher. The sales occurred from July 2015 to October 2015 for prices ranging from \$158,000 to \$225,000 or from \$83.51 to \$121.56 per square foot of living area, including land. The board of review submission also disclosed the subject property was purchased in September 2011 for a price of \$179,400.

The board of review requested that no change be made to the 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 Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables were similar to the subject property in style, age and features. These properties also sold most proximate in time to the assessment date at issue. The board of review comparable sales sold for prices ranging from \$158,000 to \$225,000 or from \$83.51 to \$121.56 per square foot of living area, including land. The subject's assessment

reflects a market value of \$147,383 or \$68.52 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Less weight was given the appellant's appraisal as it had an effective date that was one year prior to the assessment date at issue, the sales used by the appellant's appraiser did not occur proximate in time to the assessment date at issue, and the sales used by the appellant's appraiser were from 52 to 67 years older than the subject dwelling. The Board further finds the subject's assessment reflects a market value significantly below the subject's September 2011 purchase price. 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



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: March 24, 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.