



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

APPELLANT: Paul Pals
DOCKET NO.: 15-01083.001-R-1
PARCEL NO.: 23-15-12-301-023-0000

The parties of record before the Property Tax Appeal Board are Paul Pals, the appellant, by attorney Russell T. Paarlberg, of Lanting, Paarlberg & Associates, Ltd. in Schererville, 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: \$22,550
IMPR.: \$87,175
TOTAL: \$109,725

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 one-story single-family dwelling of brick construction with 4,046 square feet of living area.¹ The dwelling was constructed in 2000. Features of the home include a full walkout-style unfinished basement, central air conditioning, two fireplaces and an attached three-car garage. The property has a 1.386-acre site and is located in Crete, Crete Township, Will County.

¹ The appellant's appraiser described the subject dwelling as containing $\pm 3,957$ square feet of living area with an illegible copy of an architectural drawing attached as part of the appraisal. The board of review submitted a copy of the subject's property record card with a stated dwelling size of 4,046 square feet of living area which included a schematic drawing to support the calculation. The Board finds the best evidence of dwelling size was presented by the board of review and, furthermore, the 89 square foot size discrepancy does not prevent a determination of the correct assessment on this record.

The appellant contends overvaluation and lack of assessment uniformity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$330,000 as of January 1, 2015. As to the subject dwelling, the appraiser noted some functional obsolescence "due to the home having features for platform elevator; indoor/outdoor type carpeting in the bedrooms; open areas under the sinks; etc." The appraiser also wrote in the addendum that there was an oversupply of homes in Crete with reduced asking prices and extended marketing times. Besides vacant buildable lots, the appraiser also noted there are foreclosures and short sales that result in additional market competition and decreasing real estate values.

The appraisal included both the cost and sales comparison approaches to value. For the cost approach, the appraiser estimated a site value of \$45,000 and a cost new of \$564,549 was also developed for the home, basement and garage. The appraiser estimated physical depreciation of \$94,000, functional obsolescence of \$10,000 and external obsolescence of \$197,500² for total depreciation of \$301,500 resulting in a depreciated cost of the improvements of \$263,049. To this, the appraiser added the estimated value of site improvements of \$25,000 which resulted in an estimated value under the cost approach of \$333,000.

For the sales comparison approach to value, the appraiser outlined data on six comparable sales and one listing. The comparables were located from 1.05 to 4.26-miles from the subject property. The comparables consist of two, one-story dwellings and five, two-story dwellings. The homes were built between 1990 and 2003. The comparables range in size from 2,800 to 4,244 square feet of living area with basements, six of which are noted as walkout-style and five of which have finished areas. Each home has central air conditioning, two or three fireplaces and two-car or three-car garages with comparable #5 having both a two-car and a three-car garage. The six sales occurred between March 2014 and June 2015 for prices ranging from \$300,000 to \$465,000 or from \$90.66 to \$130.22 per square foot of living area, including land. Comparable #7, the listing, had an asking price of \$349,900 or \$82.45 per square foot of living area, including land.

The appraiser set forth adjustments to the comparables for differences when compared to the subject. After adjustments, the appraiser opined adjusted sales prices ranging from \$307,000 to \$352,500. In reconciliation of the two approaches to value and having given the sales comparison approach to value the greatest weight, the appraiser concluded an estimated market value for the subject of \$330,000.

As to the lack of assessment equity argument, the appellant submitted data on three comparables located within a half mile of the subject property. The comparables consist of masonry or brick one-story dwellings that were 10 to 15 years old. The homes range in size from 3,616 to 5,179 square feet of living area. Each comparable has a basement, one of which has finished area. The homes feature central air conditioning, one to four fireplaces and garages ranging in size from 846 to 1,049 square feet of building area. The comparables have improvement assessments ranging from \$92,034 to \$143,856 or from \$21.75 to \$27.78 per square foot of living area.

Based on the foregoing evidence, the appellant requested a total assessment of \$110,000 which would reflect a market value of approximately \$330,000 and an improvement assessment of \$87,450 or \$21.61 per square foot of living area.

² In the addendum, the appraiser specifically wrote, "No external obsolescence was noted."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,954. The subject's assessment reflects a market value of \$441,967 or \$109.24 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. The subject has an improvement assessment of \$124,404 or \$31.44 per square foot of living area.

In response to the appellant's evidence, the board of review submitted a memorandum prepared by the Crete Township Assessor's Office. The assessor noted that the appellant's appraisal utilized six sales and one listing, but only appraisal sale #1 is a one-story dwelling.³ Most of the sales were two-story dwellings and appraisal sale #5 is not located in the township. The assessor also noted that the average sale price per square foot was \$106.30 and the median was \$108.76. Given the subject's estimated market value per square foot based on its assessment, the assessor contended that the subject's assessment was correct.

In support of its contention of the correct assessment based upon market value, the board of review through the township assessor submitted information on seven comparable sales located in unincorporated Crete. The comparables consist of one-story vinyl, brick or brick and frame dwellings that were built between 1965 and 1993. The homes range in size from 1,513 to 3,742 square feet of living area. Each of the homes have a basement, three of which are walkout-style and two of which have finished areas. Each home has central air conditioning, one or two fireplaces and garages ranging in size from 483 to 721 square feet of building area. Two of the comparables also have pools with comparable #5 having the pool in the basement which is finished and walkout-style. The comparables sold between February 2013 and September 2015 for prices ranging from \$173,500 to \$340,000 or from \$90.86 to \$127.31 per square foot of living area, including land.

In support of its contention of the correct assessment based upon assessment equity, the board of review through the township assessor submitted information on four comparables. The comparables consist of one-story brick or brick and frame dwellings that were built between 1975 and 2006. The homes range in size from 2,160 to 3,616 square feet of living area. Each of the homes have a basement, one of which is a walkout-style and two of which have finished areas. Each home has central air conditioning, three of the comparables have one or two fireplaces and each has a garage ranging in size from 721 to 959 square feet of building area. One of the comparables also has a pool. The comparables have improvement assessments ranging from \$62,569 to \$92,897 or from \$23.62 to \$41.40 per square foot of living area.

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

³ Absent other data, this assertion appears to be in error since appraisal sale #5 is also a one-story dwelling.

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.

As to the market value issue, the appellant submitted an appraisal of the subject property with an estimated market value opinion of \$330,000 as of January 1, 2015. The assessing officials submitted evidence of seven comparable sales to support the subject's estimated market value as reflected by its assessment. The Board has given reduced weight to board of review sales #1, #2, #3, #5, #6 and #7 due to differences in age, size, pool amenity and/or date of sale being remote in time to the valuation date at issue of January 1, 2015.

The Board finds the best evidence of market value to be the appellant's appraisal which is supported by board of review comparable sale #4 which is the largest comparable sale presented by the board of review and thus, is most similar in size to the subject dwelling. The appraisal presented an estimated market value for the subject of \$330,000 and board of review sale #4 that occurred in March 2014 sold for \$340,000. The subject's assessment reflects a market value of \$441,967, including land, which is above the appraised value opinion and above the best comparable board of review sale in the record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The taxpayer also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction on grounds of lack of uniformity in the subject's assessment is warranted.

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

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