



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

APPELLANT: William P. McDonald
DOCKET NO.: 16-00304.001-R-1
PARCEL NO.: 14-12-19-100-029-0000

The parties of record before the Property Tax Appeal Board are William P. McDonald, the appellant, by attorney Jeffrey L. Fisher of the Law Offices of Jeffrey L. Fisher in Wilmington; 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: \$28,050
IMPR.: \$75,800
TOTAL: \$103,850

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 2016 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 1.5-story dwelling of frame exterior construction with 2,371 square feet of living area. The dwelling is approximately 26 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 810 square feet of building area. The property has a 122,839-square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a "Restricted Use" appraisal report estimating the subject property had a market value of \$280,000 as of January 1, 2016. The appraiser developed the sales comparison approach to value using three comparable sales with very limited data presented in the report in order to arrive at an opinion of value. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,850. The subject's assessment reflects a market value of \$312,237 or \$131.69 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Will County of 33.26% as determined by the Illinois Department of Revenue.

In response to the appellant's appraisal evidence, the board of review contended only one comparable sale was a 1.5-story dwelling like the subject and the other two comparable sales were 1-story and split-level dwellings.

In support of its contention of the correct assessment, the board of review submitted six comparable sales located within three miles from the subject property. The board of review comparable #5 was also used by the appellant's appraiser. The comparables consist of 1.5 or 2-story single family dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,108 to 2,876 square feet of living area. The comparables ranged in age from approximately 17 to 29 years old. Five comparables feature a basement with one having a finished area. All comparables also feature central air conditioning and five dwellings have either one or two fireplaces. All dwellings have a garage ranging in size from 489 to 1,248 square feet of building area. The properties have sites ranging in size from 52,499 to 254,565 square feet of land area. The comparables sold from October 1991 to April 2016 for prices ranging from \$45,000 to \$400,000 or from \$17.39 to \$173.13 per square foot of living area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Restricted Use Residential Appraisal Report was prepared by Illinois certified real estate appraiser Peter J. Doyle. The appraisal report states that the intended use was to "[d]etermine subject property fair market value as of effective date." The Board gives the estimate of value contained in the appraisal report little weight. First, as provided in the Uniform Standards of Professional Appraisal Practice, a restricted use appraisal report is for **client use only**. (See Advisory Opinion 11 (AO-11), *Uniform Standards of Professional Appraisal Practice, 2002 Edition*, The Appraisal Foundation, p. 146; *Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition*, The Appraisal Foundation, p. 137. See also Standard Rule 2-2(c), *Uniform Standards of Professional Appraisal Practice, 2002 Edition*, The Appraisal Foundation, p. 27; and *Uniform Standards of Professional Appraisal Practice and Advisory Opinions, 2006 Edition*, The Appraisal Foundation, p. 28, explaining that a Restricted Use Appraisal is for client use only.) This type of report is not intended to be used by parties other than the client, William P. McDonald, the appellant in this case, due to being inherently unreliable as evidence on appeal. Restricted use appraisal reports typically lack critical details

with regard to the subject as well as the comparable properties. In this instance, the appraisal report failed to identify the physical characteristics of the subject and the comparable properties such as lot size, dwelling style, construction, building size and features, which prevent any type of meaningful comparative analysis. The lack of this information further undermines and detracts from the credibility of the appraisal report and, consequently, the appellant's request for a reduction in assessment upon which the appellant relies. Based on these considerations, the Property Tax Appeal Board has given little weight to the appellant's appraisal evidence.

With regard to the board of review comparables, the Board gives less weight to board of review comparables #2 and #4 due to their sale dates of June 2013 and January 2014, respectively, being dated when compared to the subject's January 1, 2016 assessment date and thus less indicative of market value as of the relevant assessment date. The Board gives no weight to board of review comparable #6 as it is an outlier having a sale date of October 1991 and a sale price of \$45,000 which is outside the scope of meaningful comparables to the subject property. The board of review's remaining three comparables sold from June 2015 to April 2016 for prices ranging from \$280,000 to \$400,000 or from \$106.97 to \$153.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$312,237 or \$131.69 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds that no reduction in the subject's assessment 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: April 23, 2019



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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