



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

**AMENDED**

APPELLANT: Charity Debrah  
DOCKET NO.: 16-00427.001-R-1  
PARCEL NO.: 11-04-07-311-031-0000

The parties of record before the Property Tax Appeal Board are Charity Debrah, the appellant, by Dennis D. Koonce, Attorney at Law in Frankfort; 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:** \$18,095  
**IMPR.:** \$67,764  
**TOTAL:** \$85,859

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 two-story dwelling of frame exterior construction with 3,392 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 400 square foot attached garage. The property has is located in Romeoville, Lockport Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in May, 2015 for a price of \$191,000. The appellant completed Section IV–Recent Sale Data of the appeal petition reporting that the subject property was purchased from Federal National Mortgage Association (FNMA.)

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<sup>1</sup> The Property Tax Appeal Board finds the best evidence of size was presented by the board of review located in the property record card which contained a schematic diagram and the calculations of the subject's size in which the appellant did not provide.

Also, the parties to the transaction were not related and the property was advertised by a realtor through the Multiple Listing Service. Additionally, the Multiple Listing Sheet submitted by the appellant indicated the subject property was listed on the market for 306 days and was a short sale. A copy of the Settlement Statement reflects the purchase price and the distribution of broker's fees to two entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,859. The subject's assessment reflects a market value of \$258,145 or \$76.10 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 support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same subdivision as the subject. The comparables consist of two-story dwellings of frame exterior construction built in either 2000 or 2002. The dwellings range in size from 2,562 to 3,316 square feet living area. Features of each comparable include central air conditioning, a fireplace and a garage ranging in size from 400 to 484 square feet of building area. The comparables sold from July 2015 to September 2016 for prices ranging from \$230,000 to \$276,000 or from \$78.41 to \$107.73 per square foot of living area, including land. In addition, the board of review submitted a memo noting that subject was a short sale and the property record cards and the PTAX-203 Illinois Real Estate Transfer Declarations were provided for the subject and the comparable sales. Based on the foregoing 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 Board finds the evidence disclosed that the appellant purchased the subject property in May 2015 for a price of \$191,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 306 days. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds, however, the fact the property was a short sale calls into question whether the purchase price is reflective of fair cash value. The Board finds the board of review provided four sales similar to the subject property in location, style, age and features. These properties sold from July 2015 to September 2016 for prices ranging from \$230,000 to \$276,000 or from \$78.41 to \$107.73 per square foot of living area, including land. The Board finds these sales demonstrate the subject's purchase price of \$191,000 or \$56.31 per square foot of living area, land included, is not representative of fair cash value. The Board

finds that the subject's assessment reflecting market value of \$258,145 or \$76.10 per square foot of living area, including land, is well supported after considering the sales provided by the board of review.

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.

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Chairman



\_\_\_\_\_  
Member

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Member



\_\_\_\_\_  
Member

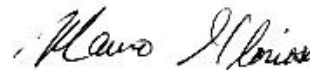
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Member

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: July 16, 2019



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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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