



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

APPELLANT: Harlan Weivoda
DOCKET NO.: 16-00458.001-R-1
PARCEL NO.: 21-14-18-302-008-0000

The parties of record before the Property Tax Appeal Board are Harlan Weivoda, 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: \$5,000
IMPR.: \$0
TOTAL: \$5,000

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 vacant residential lot that contains approximately 32,997 square feet of land area.¹ The subject property is located in Meadowcreek Subdivision, Monee Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellant marked recent sale and comparable sales on the appeal form. In support of the overvaluation argument, the appellant completed section IV disclosing the subject property was purchased in December 2013 for a price of \$17,500. The evidence shows the property was listed on Craigslist for two years and the parties involved in the sale were not related family members or related corporations. The appellant submitted a copy of the

¹ The parties differ slightly as to the site size of the subject property. The Board finds the small discrepancy will not impact the Board's decision in this appeal.

settlement statement associated with the sale of the subject property. In further support of the overvaluation claim, the appellant submitted information on four comparable vacant land sales located in the same subdivision as the subject. The vacant residential lots contain from 36,000 to 39,000 square feet of land area. Three of the comparables sold from November 2014 to October 2015 for prices ranging from \$9,000 or \$20,000 or from \$.24 to \$.54 per square foot of land area. The remaining comparable was reported to have sold at a tax sale in February 2016, however the appellant did not provide any sale information. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,409. The subject's assessment reflects a market value of \$64,369 or \$1.95 per square foot of land area, 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.

The board of review submitted a letter from the Monee Township Assessor's Office along with additional data. The assessor disclosed that the appellant's comparable sales were low due to the nature of the sales in this neighborhood in which many have been donated and sold. The assessor also referenced (35 ILCS 200/16-55) that states "The Board shall include compulsory sales but are not limited to compulsory sales".

In support of its contention of the correct assessment, the board of review submitted information on four comparable vacant land sales located in Frankfort Township. The vacant residential lots contain from 17,160 to 45,783 square feet of land area, two of which currently have newly constructed buildings. The comparables sold from September 2015 to May 2017 for prices ranging from \$55,000 or \$95,000 or from \$1.80 to \$4.36 per square foot of land area. The board of review also submitted three equity comparables located in the same subdivision as the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment.

In rebuttal, the appellant argued the township assessor did not provide any comparable sales located in the subject's subdivision in Monee Township. Instead, the assessor submitted comparables located in Frankfort Township. The appellant also provided a copy of the certificate of error that was issued reducing the subject's 2016 assessment to \$8,596 or a market value of \$25,845 or \$.78 per square foot of land area.² The appellant also submitted a settlement statement disclosing he sold an adjacent lot in April 2017 for \$15,000.

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

² The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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 gave less weight to the subject's reported December 2013 sale price, as it is dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date. The Board gave less weight to the appellant's comparable #1 due to its dated sale in November 2014 that is less likely to reflect the subject's market value as of the lien date at issue, along with comparable #3 as the appellant did not disclose the sale price for this property. The Board also gave less weight to the comparables sales submitted board of review as they are located outside of the subject's subdivision in Frankfort Township unlike the subject located in Monee Township. The Board gave no weight to the equity comparables provided by the board of review as this evidence does not address the appellant's market value argument.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4. These two vacant residential lots are most similar to the subject in location and site size. These comparables sold in March or October 2015 for prices of \$9,000 and \$20,000 or for \$.24 to \$.54 per square foot of land area. The appellant also submitted documentation that he sold an adjacent lot, which is the subject matter of an appeal before the Property Tax Appeal Board in docket number 16-00459.001-R-1, in April 2017 for \$15,000. The subject's assessment reflects a market value of \$64,369 or \$1.95 per square foot of land area, which is above the range established by the most similar comparable sales in this record. Based on this evidence the Board finds a 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



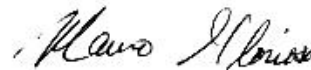
Member

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: May 21, 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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