



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

APPELLANT: Brad Johnson  
DOCKET NO.: 16-00515.001-R-1  
PARCEL NO.: 23-16-18-204-018-0000

The parties of record before the Property Tax Appeal Board are Brad Johnson, 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 **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:** \$10,666  
**IMPR.:** \$47,285  
**TOTAL:** \$57,951

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 split-level dwelling of brick and frame exterior construction with approximately 2,375 square feet of living area.<sup>1</sup> The dwelling was constructed in 1975. Features of the home include a basement, central air conditioning, a fireplace and a 501 square foot garage. The property has an approximately 25,319 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located in the same neighborhood code as the subject property as defined by the local assessor. The comparables consist of a one-story, two, two-story and two, split-level dwellings of brick or brick and frame exterior construction ranging in size from 2,300 to 4,336 square feet of living area. The dwellings were constructed

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<sup>1</sup> The parties differ slightly as to the size of the subject dwelling, garage and land area. The Board finds these small discrepancies will not impact the Board's decision in this appeal.

from 1975 to 1987. Each comparable has a basement/lower level, central air conditioning and one or two fireplaces. The comparables each have a garage ranging in size from 400 to 788 square feet of building area. The comparables have sites that contain 22,000 or 30,000 square feet of land area. The comparables sold from November 2013 to July 2015 for prices ranging from \$71,000 to \$132,000 or from \$28.72 to \$52.11 per square foot of living area, including land. 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 \$57,951. The subject's assessment reflects a market value of \$174,236 or \$73.36 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.

The board of review submitted a memorandum from the Crete Township Assessor's Office along with additional data. The assessor asserted that the six properties submitted by the appellant were distressed sales, however the appellant only submitted five comparable sales. The assessor reported that five of the appellant's comparables had damage or needed repairs at the time of the transactions with three comparables being sold as bank owned REO sales.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the same neighborhood code as the subject property as defined by the local assessor. The comparables were improved with split-level dwellings of brick, brick and stucco or brick and frame exterior construction ranging in size from 2,020 to 2,822 square feet of living area. The dwellings were constructed from 1975 to 1987. Three of the comparables have a basement/lower level. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 495 to 625 square feet of building area. The comparables have sites ranging in size from 21,789 to 43,474 square feet of land area. These properties sold from November 2015 to November 2016 for prices ranging from \$140,000 to \$196,400 or from \$50.43 to \$77.81 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, the appellant argued that the assessor incorrectly describes the number of plumbing fixtures in the subject dwelling. The appellant critiqued the claims made by the assessor regarding the appellant's comparables being damaged or needing repairs at the time of their sales as the board of review did not provide evidence to substantiate their claims. The appellant also claims there was no outward damage that could be seen. The appellant critiqued the comparables submitted by the board of review and argued about the failure of the local assessing officials to abide by their procedural rules.

### **Conclusion of Law**

As an initial matter, the Property Tax Appeal Board lacks jurisdiction to address any procedural errors or oversights by a local board of review. The jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it.

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 no reduction in the subject's assessment is warranted.

The parties submitted ten suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #3 due to their dissimilar designs when compared to the subject and their sales in 2013 or 2014 are dated and less likely to reflect the subject's market value as of the January 1, 2016 assessment date. Additionally, the Board gave less weight to the appellant's comparable #5 due to its dissimilar design and significantly larger dwelling size when compared to the subject. The Board also gave reduced weight to board of review comparables #1, #3 and #4 due to differences in dwelling size or age when compared to the subject. The Board gave little weight to the board of review's claims that the appellant's comparable sales were distressed and some of the properties had damage or were in need of repairs because the board of review failed to provide sufficient support for their claims.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4, along with board of review comparables #2 and #5. These four comparables are similar in location, dwelling size, design, age and some features. These comparables sold from June 2015 to April 2016 for prices ranging from \$98,000 to \$196,400 or from \$42.61 to \$77.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$174,236 or \$73.36 per square foot of living area, including land, which falls within the range of the best comparable sales in this record. In particular, the Board finds the subject's estimated market value is well-supported by board of review comparable #2 that is most similar to the subject in location, design, age, size and several features. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction 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(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



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Member



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Member

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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: May 21, 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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