



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

APPELLANT: Joseph Furmanek
DOCKET NO.: 16-00857.001-R-1
PARCEL NO.: 11-04-25-204-003-0000

The parties of record before the Property Tax Appeal Board are Joseph Furmanek, the appellant, by attorney Michael R. Davies, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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: \$15,923
IMPR.: \$40,641
TOTAL: \$56,564

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 single-family dwelling of frame exterior construction with 1,618 square feet of living area.¹ The dwelling was constructed in 2007. Features of the home include a basement, central air conditioning, a fireplace and a garage containing 420 square feet of building area. The property has a 6,012-square foot site and is located in Lockport, Lockport Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of this argument, the appellant submitted limited information on four comparable sales

¹ Appellant's grid analysis was void of virtually all pertinent descriptive data for the subject as well as the comparables. The Board gleaned this information from the grid filled in by the board of review along with the property record card for the subject property.

of undisclosed proximity to the subject. Three comparables were described as two-story or one-story single-family dwellings of frame or brick and frame exterior construction ranging in size from 1,497 to 1,923 square feet of living area. The dwellings were constructed from 2004 to 2006. Three comparables feature a basement and one is built on a slab foundation. Each dwelling has central air conditioning and three dwellings have a fireplace. All comparables have a garage containing 420 square feet of building area. The comparables have sites ranging in size from 3,790 to 8,757 square feet of land area. The comparables sold from December 2015 to May 2016 for prices ranging from \$147,000 to \$ 191,500 or from \$76.44 to \$115.56 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,564. The subject's assessment reflects a market value of \$170,066 or \$105.11 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, two of which were also submitted by the appellant. The comparables are located within the same neighborhood code as the subject property as defined by the local assessor. The comparables are improved with two-story single-family dwellings of frame exterior construction. The comparables all feature a basement, central air conditioning, a fireplace and a garage with 420 square feet of building area. The comparables have sites ranging in size from 5,918 to 8,757 square feet of land area. The comparables sold in March or June 2016 for prices ranging from \$177,000 to \$191,500 or from \$99.58 to 114.96 per square foot of living area, including land. In addition, the board of review submitted a brief challenging the appellant's comparable sales, a completed grid of the appellant's comparables and property record cards for the subject and the board of review comparables. 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 Board finds the parties submitted for the Board's consideration a total of six suggested sale comparables. The Board gave less weight to appellant's comparable #4 due to being in a different neighborhood code, lacking a basement, having a different design, and smaller living and land area when compared to the subject.

The Board finds the best evidence of market value to be the remaining comparables submitted by the parties which includes two common comparables. These five most similar comparables sold from December 2015 to June 2016 for prices ranging from \$147,000 to \$191,500 or from \$76.44

to \$114.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$170,066 or \$105.11 per square foot of living area, land included, which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences in size and features 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 evidence, the Board finds a reduction in the subject's assessment is not 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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