



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

APPELLANT: Van Baren Family Trust
DOCKET NO.: 16-00865.001-R-1
PARCEL NO.: 23-16-06-301-013-0000

The parties of record before the Property Tax Appeal Board are Van Baren Family Trust, the appellant, by attorney Michael R. Davies, of Ryan Law LLP in Chicago; 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: \$16,504
IMPR.: \$55,844
TOTAL: \$72,348

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 brick and frame exterior construction with 3,002 square feet of living area.¹ The dwelling was constructed in 1982. Features of the home include a partial finished basement, central air conditioning, two fireplaces and a 716 square foot garage. The property has a 32,885.60 square foot site and is located in Crete, Crete Township, Will County.

¹ The appellant's attorney reported a dwelling size of 2,269 square feet of living area. The assessing officials reported a dwelling size of 3,002 square feet of living area, included a schematic drawing on the property record card to support the contention. The Property Tax Appeal Board finds the best evidence of size was presented by the board of review located on the property record card which contained a schematic diagram and the calculations of the subject's size. The appellant's evidence did not include a diagram depicting the size of the subject and the related calculations.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted limited information on three comparable sales in the Section V grid analysis of the appeal petition. While the appellants were requested to provide additional information to complete the appeal, by letter dated August 10, 2017 by the Property Tax Appeal Board, the appeal was accepted, and the board of review was simultaneously, but separately, notified of its duty to respond to the appeal within 90 days. The appellant's attorney reported that the comparables are improved with two .50-story and one two-story dwelling that were built from 1980 to 1989 and range in size from 2,065 to 2,428 square feet of living area. Each comparable has central air conditioning and a fireplace. The sales occurred from November 2015 to March 2016 for prices ranging from \$102,600 to \$170,179. The appellants requested the subject's total assessment be reduced to \$70,050.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,348. The subject's assessment reflects a market value of \$217,523 or \$72.46 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 two comparable sales identified by the township assessor located within .6-of a mile from the subject and in the same subdivision. The two comparables are improved with two-story dwellings of frame and brick exterior construction. The comparables contain 2,195 or 2,471 square feet of living area. The dwellings were constructed in 1977 or 1978. Each comparable has a partial basement, central air conditioning, a fireplace and a garage that contains either 460 or 472 square feet of building area. These properties sold in April 2016 or October 2016 for prices of \$160,000 and 179,500 or \$72.89 and \$72.64 per square foot of living area, land included, respectively. The board of review requested that the assessment be confirmed.

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 parties submitted evidence on five comparable properties to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the comparable sales provided by the board of review. These comparables sold for prices of \$160,000 and 179,500 or \$72.89 and \$72.64 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$217,523 or \$72.46 per square foot of living area, including land, which is below the best comparable sales in this record. Little weight was given the appellant's evidence which contained little descriptive information about the dwellings to allow the Property Tax Appeal Board to conduct a meaningful comparative analysis of the comparable sales to the

subject property. On this record, the Property Tax Appeal Board finds that the subject is not overvalued and no reduction in the assessment of the subject property 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.

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: September 17, 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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