



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

APPELLANT: Stanfa Ann MTR
DOCKET NO.: 16-00908.001-R-1
PARCEL NO.: 23-16-07-101-002-0000

The parties of record before the Property Tax Appeal Board are Stanfa Ann MTR, 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: \$16,201
IMPR.: \$47,088
TOTAL: \$63,289

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 is improved with a one-story dwelling of brick and frame construction with 2,286 square feet of living area. The dwelling was constructed in 1978. Features of the home include a full basement, central air conditioning, one fireplace and an attached garage with 624 square feet of building area. The property is located in Crete, Crete Township, Will County.

The appellant marked comparable sales as the basis of the appeal. In support of this argument the appellant submitted information on two comparable sales improved with dwellings containing 2,102 and 2,065 square feet of living area. The dwellings were built in 1988 and 1980. The appellant indicated one comparable has a basement, each comparable has air conditioning, the comparables have one or two fireplaces and each has an attached garage with 744 and 812 square feet of building area. The sales occurred in December 2015 and March 2016

for prices of \$102,600 and \$120,000 or for \$48.81 and \$58.11 per square foot of living area, land included respectively. The appellant requested the subject's assessment be reduced to \$61,278.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,289. The subject's assessment reflects a market value of \$190,286 or \$83.24 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 three comparable sales identified by the township assessor improved with one-story dwellings of brick or brick and frame construction that range in size from 1,751 to 2,417 square feet of living area. The homes were built from 1971 to 1978. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 454 to 624 square feet of building area. Two comparables have sheds and one comparable has a swimming pool. The sales occurred from February 2016 to September 2016 for prices ranging from \$134,000 to \$225,000 or from \$76.53 to \$95.22 per square foot of living area, including land.

In rebuttal, the assessor's office provided a memorandum stating that appellant's comparable #1 was a one-story home and the property was a Bank REO (real estate owned) and the seller was a financial institution. The assessor's office also state appellant's comparable #2 was improved with a 1.5-story dwelling and was a Bank REO.

The board of review requested that no change be made to the 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 best evidence of market value to be the comparable sales provided by the board of review. The board of review comparables were similar to the subject in style, age and features. The comparables sold for prices ranging from \$134,000 to \$225,000 or from \$76.53 to \$95.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$190,286 or \$83.24 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Less weight was given the appellant's comparables as comparable #2 differed from the subject in style and there was an issue with respect to the arm's length nature of the sales. The Board finds the purchase prices of the appellant's comparables were significantly below the purchase prices of the board of review comparables suggesting the prices are not reflective of fair cash value. 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: August 20, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Stanfa Ann MTR, by attorney:
Michael R. Davies
Ryan Law LLP
311 South Wacker Drive
Mailbox #29
Chicago, IL 60606

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432