



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

APPELLANT: Vooy's Keith A Trust  
DOCKET NO.: 16-00910.001-R-1  
PARCEL NO.: 23-16-18-210-005-0000

The parties of record before the Property Tax Appeal Board are Vooy's Keith A 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:** \$12,858  
**IMPR.:** \$60,451  
**TOTAL:** \$73,309

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 and brick exterior construction with 2,997 square feet of living area.<sup>1</sup> The dwelling was constructed in 1988. The features of the property include a basement with a finished area, central air conditioning and a garage containing 469 square feet of building area. The property has a 17,571-square foot site and is located in Crete, Crete Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted limited

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<sup>1</sup> The parties differ as to some of the subject's features. The Board finds that the best evidence of dwelling size and other features is from the property record card submitted by the board of review.

information on three comparable sales of undisclosed proximity to the subject property.<sup>2</sup> The comparables are described as one, one and a half or two-story single-family dwellings of frame, brick or brick and frame exterior construction. The dwellings range in size from 2,350 to 2,469 square feet of living area. The dwellings were constructed in 1972 and 1981. One of the comparable's age was not disclosed. The comparables feature a basement with one having a finished area. Two comparables have central air conditioning, one has a fireplace, and each have a garage ranging in size from 491 to 624 square feet of building area. The properties have sites ranging in size from 24,853 to 34,859 square feet of land area. The comparables sold from January to July 2016 for prices ranging from \$92,000 to \$186,000 or from \$38.93 to \$79.15 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 \$73,309. The subject's assessment reflects a market value of \$220,412 or \$73.54 per square foot of living area including land when applying 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 the subject's assessment, the board of review submitted a letter from the township assessor contesting the appellant's grid information and providing more complete and/or corrected information for the subject property and the appellant's three comparables. In addition, the township assessor noted that appellant's comparable #2 resold in September 2016 for \$225,000 or \$95.22 per square foot of living area, including land. Finally, the board of review submitted information on five comparable sales located within the same subdivision as the subject property. The comparables are improved with two-story single-family dwellings of frame/brick, brick/stucco, or brick/vinyl exterior construction ranging in size from 2,368 to 3,335 square feet of living area. The dwellings were constructed from 1978 to 1998. The comparables feature a basement with one having a finished area. The dwellings also have central air-conditioning, a fireplace and a garage ranging in size from 420 to 640 square feet of building area. The comparables have sites ranging in size from 15,152 to 41,582 square feet of land area. The comparables sold from March to September 2016 for prices ranging from \$180,000 to \$250,000 or from \$63.92 to \$88.04 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject property's 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.

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<sup>2</sup> Appellant's grid analysis was devoid of some pertinent descriptive data, which was drawn from the evidence provided by the board of review. The Property Tax Appeal Board has used the corrected information provided by the board of review to describe the comparables.

The Board finds the parties submitted for the Board's consideration a total of eight suggested sale comparables which have various degrees of similarities to the subject in size of living area, site size, age, and features. The Board gave less weight to appellant's comparable #2 due to its one-story design which is dissimilar to the subject's two-story design. This comparable also resold in September 2016 and within nine months of the previous sale date for a price of more than twice that of the prior sale which calls into question the condition of the premises on the subject's date of assessment of January 1, 2016.

The Board finds the best evidence of market value to be the remaining seven comparables which are most similar to the subject in dwelling size, age, design and most features. These most similar comparables sold from March through September 2016 for prices ranging from \$169,900 to \$250,000 or from \$63.92 to \$88.04 per square foot of living area, including land. The subject's assessment reflects a market value of \$220,412 or \$73.54 per square foot of living area, including land which falls within the range established by the most similar comparable sales in this record. After considering adjustments to the comparables for differences 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 record, the Board finds that no 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.

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Chairman



\_\_\_\_\_  
Member



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Member

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Member



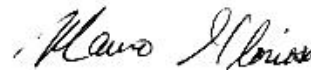
\_\_\_\_\_  
Member

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: June 18, 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

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

APPELLANT

Vooy's Keith A Trust, 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