



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

APPELLANT: Roselee M & Kevin M Surufka
DOCKET NO.: 16-01027.001-R-1
PARCEL NO.: 21-14-28-177-006-0000

The parties of record before the Property Tax Appeal Board are Roselee M & Kevin M Surufka, the appellants, 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: \$18,859
IMPR.: \$58,111
TOTAL: \$76,970

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 part two-story and part one-story dwelling of frame and masonry construction with 2,087 square feet of living area. The dwelling is approximately 24 years old. Features of the home include a basement with a finished area, central air conditioning, two fireplaces and a garage with 831 square feet of building area. The property has a 67,300-square foot site and is located in Monee, Monee Township, Will County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants disclosed in Section IV – Recent Sale Data of the appeal that the property was purchased from the Sheriff of Will County in September 2013 for a price of \$101,000. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$33,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,970. The subject's assessment reflects a market value of \$231,419 or \$110.89 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 that are improved with part two-story and part one-story dwelling of frame and masonry construction that range in size from 2,197 to 2,937 square feet of living area. The dwellings range in age from 12 to 22 years old. Each property has a basement, one with a finished area. Each dwelling also has central air conditioning, a fireplace and a garage ranging in size from 470 to 714 square feet of building area. The sales occurred from June 2015 to July 2016 for prices ranging from \$222,000 to \$335,000 or from \$100.17 to \$114.06 per square foot of living area, including land. The board of review also submitted property record cards for the subject and the four comparables along with PTAX-203 forms depicting the re-sale of the subject property in July 2016 for a price of \$229,500. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants 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 in the record to be the comparable sales submitted by the board of review. The Board gave less weight to board of review comparables #1 and #2 due to the dwelling size of these two comparables being much larger than the subject. The remaining two comparables are most similar to the subject in style, dwelling size, and most features, but have inferior unfinished basements when compared to the subject. These properties also sold more proximate in time to the assessment date at issue than did the subject property. The two most similar comparables sold in June and September 2015 for prices of \$222,000 and \$235,000, or \$100.17 and \$101.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$231,419 or \$110.89 per square foot of living area, land included, which falls between the most similar comparable sales in this record on an overall basis, but greater on a per square foot basis. However, accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot improvement value is justified given its smaller size. Furthermore, the subject's superior finished basement and larger garage supports its higher assessment. After considering adjustments to the comparables for differences to the subject in age, size and features, the Board finds the subject's estimated market value as reflected by its assessment is supported.

The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and the appellant failed to provide evidence demonstrating the purchase had the elements of an arm's length transaction. The appellants failed to provide any documentation pertaining to the subject sale transaction such as the contract for purchase and sale, Real Estate Transfer declaration form or settlement statement. Furthermore, the appellants disclosed the subject property was purchased from the Sheriff of Will County suggesting to this Board that the sale was not an arm's length transaction as some duress may have been involved. Based on this record the Board finds that no reduction in the subject's assessment based on overvaluation 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.

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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