



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

APPELLANT: Tom Leu
DOCKET NO.: 16-01091.001-R-1
PARCEL NO.: 21-14-01-104-015-0000

The parties of record before the Property Tax Appeal Board are Tom Leu, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$5,814
IMPR.: \$12,186
TOTAL: \$18,000

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 one-story single-family dwelling of brick and vinyl exterior construction with 1,412 square feet of living area. The dwelling was constructed in 1954 on a concrete slab foundation. The dwelling has central air conditioning and a 320-square foot garage.¹ The property site size was not disclosed. The property is located in Park Forest, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .12 to .70 of a mile from the subject property. One comparable is on the same street as the subject. The comparables are described as one-story single-family dwellings of undisclosed exterior construction ranging in

¹ The appellant's grid analysis indicated that the subject lacks a garage; however, the property record card for the subject which was submitted by the board of review reveals that the subject has a detached garage containing 320 square feet of building area.

size from 1,352 to 1,488 square feet of living area. The dwellings were constructed in 1953 or 1954. Each comparable was built on a concrete slab foundation. One comparables has central air conditioning and a fireplace and each comparable has a garage ranging in size from 240 to 440 square feet of building area. The comparables sold from March to December 2015 for prices ranging from \$22,000 to \$50,000 or from \$15.03 to \$35.41 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 \$27,113. The subject's assessment reflects a market value of \$81,518 or \$57.73 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 located within the same subdivision but undisclosed proximity to the subject. The comparables are improved with one-story single-family dwellings of frame exterior construction ranging in size from 1,092 to 1,764 square feet of living area. The dwellings range in age from 60 to 65 years old. The comparables are each built on a concrete slab foundation. Three comparables have central air conditioning and three comparables have a garage ranging in size from 280 to 500 square feet of building area. The comparables have sites ranging in size from 7,011 to 7,683 square feet of land area. The comparables sold from March 2014 to December 2016 for prices ranging from \$82,500 to \$111,161 or from \$60.12 to \$101.80 per square foot of living area, including land. The board of review also submitted information on the subject property and the comparables that was copied from the Monee Township Assessor website. The board of review also submitted a brief in which it contended that “[t]he Appellant has chosen the lower sales values to support their claim while the Assessor has provided market sales that supports the value of the subject’s assessed value.” The board of review did not, however, contest the validity of the appellant’s comparable sales. Based on this evidence, the board of review requested a confirmation of the subject’s assessment.

In rebuttal, the appellant’s counsel submitted a brief disputing the probative value of the comparables presented by the board of review. The appellant’s counsel also argued in rebuttal that Property Tax Appeal Board should not “...use an analysis system that simply looks at the range of sale price per square footage (price/SF) of the comparable sales that it deems to be best, without any equalizations.” Appellant’s counsel contended that this only establishes low and high boundaries and a more reliable system is to use a mathematical equation to calculate the median price per square foot of the most similar comparable sales.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellant's argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel in the rebuttal brief, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value. The Board bases its decision on equity and the weight of the evidence as a whole rather than a mathematical formula or simply the number of good comparables submitted by each party. The Board considers the most similar comparables submitted by the parties and makes appropriate adjustments to them for any differences when compared to the subject. The result is an overall range based on similarities to the subject.

The Board finds the parties submitted for the Board's consideration a total of ten suggested sale comparables with various degrees of similarity to the subject property. The Board finds that the board of review did not refute the validity of the appellant's sales with documentary evidence such as MLS sheets or PTAX forms. The Board gave less weight to board of review comparables #1 and #2 due to their substantially smaller size when compared to the subject. The Board also gave less weight to board of review comparable #3 (along with #1) based on their March 2014 sale date which is dated and thus less indicative of the market value considering the subject's January 1, 2016 assessment date. Finally, the Board gave reduced weight to appellant's comparable #4 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales. These six comparables are most similar to the subject in location, dwelling size, age, design and most features. These six comparables also sold most proximate in time to the subject's assessment date of January 1, 2016. These most similar comparables sold from March to December 2015 for prices ranging from \$22,000 to \$50,000 or from \$15.03 to \$35.41 per square foot of living area including land. The subject's assessment reflects a market value of \$81,518 or \$57.73 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. The Board finds that the appellant demonstrated that the subject's assessment was excessive based on a preponderance of the most credible evidence contained in the record and, therefore, a reduction in the subject's assessment 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: July 16, 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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