



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

APPELLANT: Terrence McCready
DOCKET NO.: 17-01391.001-R-1
PARCEL NO.: 23-15-04-415-023-1001

The parties of record before the Property Tax Appeal Board are Terrence McCready, the appellant; 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: \$4,628
IMPR.: \$20,549
TOTAL: \$25,177

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 2017 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 single unit condominium in a nine-unit condominium building. The subject unit in the only one-bedroom, one-bathroom unit in the building and has the smallest dwelling size consisting of 1,054 square feet of living area.¹ The dwelling was constructed in 1980. The home features central air-conditioning and one parking space. The property is located in Crete, Crete Township, Will County.

The appellant contends overvaluation as to the land and improvement as the basis of the appeal.² In support of this argument, the appellant submitted evidence disclosing the subject property was purchased in March 1997 for a price of \$70,000. The appellant completed Section IV – Recent

¹ The parties disagree on the size of the living area which will be addressed in the analysis portion of this decision.

² The appellant marked “Recent sale” as the basis of his appeal but also submitted limited data on 8 comparable properties, seven of which had sold. Since the board of review also submitted 2 comparable sales which were utilized by the appellant, the Board will also analyze this case based on market value or comparable sales.

Sale Data reporting that the property was purchased from Timm Rucinski with the assistance of a real estate agent; the parties were not related; and the property was advertised for more than 1 year through the Multiple Listing Service (MLS) prior to the sale transaction. The appellant submitted a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the sale transaction.

The appellant's submission also included one grid containing very limited information on eight comparable properties and a separate grid analysis with detailed descriptive data on the first three properties which were contained in the original grid. The second and more complete grid was submitted in response to the Property Tax Appeal Board's rejection of the initial filing for insufficient evidence based on the illegible data in the grid, in addition to the sale of the subject property in 1997 not being sufficiently proximate in time to the January 1, 2017 assessment date to establish market value of the subject property for tax year 2017. For clarification, the Board will analyze the original grid with eight comparable properties, taking into consideration the additional descriptive information depicted in the second grid.

The comparable condominium units are each located in the same building as the subject unit. The dwellings reportedly range in size from 1,260 to 1,757 square feet of living area.³ Comparable #1 features three bedrooms, two-bathrooms, a patio and a view of the gold course; comparables #2, and #3 each featured two bedrooms, two bathrooms, a patio and a view of the golf course; each of the three units has a fireplace. No descriptive information was provided for the remaining dwellings and no property record cards were submitted by either party for the remaining comparables. Seven comparables sold from July 1986 to August 2015 for prices ranging from \$98,000 to \$154,000 or from \$67.16 to \$122.22 per square foot of living area, including land.

Appellant's evidence also includes original architectural floor plans with detailed schematic drawings for the subject and other units in the building, along with property record cards for the subject and comparables #1, #2, and #3.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$17,828.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,177. The subject's assessment reflects a market value of \$75,561 or \$71.69 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Will County of 33.32% 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 which are the same properties as the appellant's comparables #1 and #2. The board of review also submitted a narrative memorandum stating that following a board of

³ The appellant reported that comparables #1 and #2 have dwelling sizes of 1,400 and 1,260 square feet of living area, respectively. The Board finds that the property record cards for these two properties which include schematic drawings and depict these properties as having 1,757 and 1,477 square feet of living area, respectively is more persuasive.

review hearing, the board of review adjusted the square footage and improvement assessments each unit, including the subject based on the appellant's submission of the plat of survey and schematic drawings of the entire building and each unit. At that time, an increase was also made to the subject's land assessment from \$2,776 to \$4,628 to make it equivalent to all the other units in the building whose land assessments were each \$4,628. The board of review noted that in recent years, there have only been two sales of condominium units similar to the subject which are the parties' two common comparables.

The board of review also submitted property record cards of the subject and the two common comparables reflecting their adjusted dwelling sizes and assessments. Lastly, the board of review submission included a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) form associated with the two common comparable sales.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a narrative brief re-asserting that the board of review and the Township Assessor's office are using incorrect square footage of the subject dwelling as basis for the assessment. Also, the appellant pointed out the subject's lack of amenities such as one bedroom, one bathroom, no fireplace, no patio, one parking space, and parking lot view relative to the other units in the building.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the parties disagree as to the size of the subject's living area with the appellant claiming the subject has 945 square feet of living area and the board of review asserting that it has 1,054 square feet of living area. Both parties base their calculations on the architectural floor plan of the entire building including the subject unit. The appellant's calculation is based on the inside measurements, while the board of review has used the outside building measurements to calculate the subject's dwelling size. Accepted real estate valuation theory provides that the living area of a dwelling is calculated by using **exterior** dwelling measurements. Therefore, the Board finds the subject dwelling has 1,054 square feet of living area.

Next, the appellant has filed this appeal based on "recent sale" of the subject which occurred in March 1997. Although it appears that all the element of an arm's length transaction are present, this sale is much too remote in time from the subject's January 1, 2017 assessment date at issue to be considered reflective of the subject's market value as of that date. For this reason, the Board gives no weight to the subject's sale which occurred almost 20 years prior to the assessment date at issue herein.

The parties submitted a total of eight comparable properties, including two common sales, in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #4 through #8 based on very little descriptive data provided in the grid for the Board to conduct a meaningful comparative analysis. Further, the Board gave less weight to appellant's comparable #3 based on its sale date in May 2012 being less proximate in time than the parties' common comparables to the subject's assessment date and, thus less reflective of the subject's market value as of that date. Lastly, appellant's comparable #4 is not a sale and therefore was given no weight.

The Board finds that the best evidence of market value to be the parties two common comparable sales. These two comparables sold most proximate in time to the subject's assessment date at issue out of all the comparables in evidence. However, these two units are superior to the subject in terms of having larger dwelling sizes, additional bathroom, patio, a fireplace, and a view of the golf course compared to the subject's view of the parking lot. For these reasons, downward adjustments are required to these comparable sales to make them more equivalent to the subject. The two best comparables in this record sold for \$118,000 and \$106,500 or for \$67.16 and \$72.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$75,561 or \$71.70 per square foot of living area, land included, which is supported by the best comparable sales in this record after considering adjustments to the comparables for superior features such as dwelling size and some features. Based on the evidence in this record, the Board finds that the appellant did not prove by preponderance of the evidence that the subject is overvalued and, therefore, no reduction is warranted.

As to the subject's land assessment, the evidence in the record shows that the board of review increased the subject's land assessment from \$2,776 to \$4,628 following the board of review hearing in order to make it equivalent to all the other units in the building. The appellant did not submit any evidence with regard to overvaluation or assessment inequity with respect to the subject's land other than the raw assessment amounts. However, due to the appellant's request for a reduction in the subject's land assessment on the appeal form, the Board will address this issue here.

The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implied equality in the burden of taxation." (Apex Motor Fuel, 20 Ill. 2d at 401). The Court in Apex Motor Fuel further stated:

the rule of uniformity . . . prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation omitted].

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call . . . for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect

of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation omitted]

Apex Motor Fuel, 20 Ill. 2d at 401.

Based on the evidence in this case, the Board finds that the subject's land is equitably assessed. Therefore, the Board finds that no reduction in subject's land 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



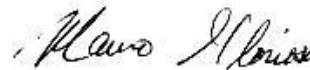
Member

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 21, 2020



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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