



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

APPELLANT: Brenda Golden
DOCKET NO.: 17-01638.001-R-1
PARCEL NO.: 23-16-18-208-017-0000

The parties of record before the Property Tax Appeal Board are Brenda Golden, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge; 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: \$11,208
IMPR.: \$94,921
TOTAL: \$106,129

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 is improved with a one-story dwelling of brick exterior construction built in 1978 and is approximately 39 years old. Features of the home include a full basement that is finished, central air conditioning, one fireplace and an attached three-car garage with 704 square feet of building area. The property also has an in-ground swimming pool. The property has a 17,676 square foot site and is located in Crete, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$270,000 as of January 1, 2017. The appraisal was prepared by James A. Matthews, a certified general real estate appraiser. In estimating the market value of the subject property, the appellant's appraiser developed the cost approach to value and the sales comparison approach to value.

The appraiser described the subject property as a one-story dwelling that is 39 years old but with an effective age of 50 years. He also indicated the dwellings has 4,750 square feet of ground floor living area. The appraisal has no sketch or diagram with dimensions and calculations to demonstrate the basis of the appraiser's estimate of size for the dwelling. The appraiser further described the home as an older highly depreciated 4-bedroom ranch style home that is in need of some exterior repairs and interior modernization. He noted the subject property has an outdoor swimming pool but gave the pool no value as it is not a universal value in a cold weather climate.

Using the cost approach to value the appraiser estimated the subject property had a market value of \$287,200.

The appraiser developed the sales comparison approach to value using six comparable sales using two, 1.5-story dwellings; three, 2-story dwellings; and one quad level style dwelling that range in size from 3,719 to 4,944 square feet of living area. The dwellings range in age from 14 to 39 years old. The comparables have sites ranging in size from 17,683 to 258,746 square feet of land area and are located from .48 to 4.73 miles from the subject property. Each comparable has a full basement with four having finished area, central air conditioning, one or two fireplaces and a two-car or a three-car garage. One comparable has a swimming pool. The sales occurred from September 2015 to September 2016 for prices ranging from \$171,000 to \$299,900 or from \$34.59 to \$71.59 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$165,692 to \$272,965 and arrived at an estimated value of \$270,000.

In reconciling the two approaches to value the appraiser gave most weight to the sales comparison approach to value to arrive at an estimated market value of \$270,000.

Based on this evidence the appellant requested the subject's assessment be reduced to \$89,991.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,129. The subject's assessment reflects a market value of \$318,514, 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.

The board of review provided a copy of the subject's property record card, which was largely illegible with respect to the dimensions of the dwelling. The board of review indicated the subject dwelling has 3,480 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of brick or brick and frame construction that range in size from 1,958 to 2,417 square feet of living area. Comparables #1 and #4 were built in 1978 and 1991, respectively. The ages of the two remaining comparables was not reported. Each comparable has a partial or full unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 500 to 624 square feet of building area. The properties have sites ranging in size from 2,278 to 30,548 square feet of land area are located within one mile of the subject property. The sales occurred from July 2014 to May 2016 for prices ranging from \$179,900 to \$225,000 or from \$89.57 to \$95.22 per square foot of living area, including land.

In rebuttal the board of review submitted a statement asserting that each of the appellant's comparables is located in a different subdivision than the subject property and each is a different style than the subject dwelling, being either a two-story or a split-level home. The statement also provided that each of the board of review's comparables is located in the subject's subdivision and is improved with a one-story dwelling.

The board of review requested 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 first issue before the Board is the determination of the correct size of the subject dwelling. The appellant's appraiser calculated the subject's size to be 4,750 square feet of living area. He states in the report that the building size was derived from the plat of survey, Sidwell Maps, or physical measurements. The board of review reported the subject has 3,480 square feet of living area as stated on the subject's property record card. Unfortunately, the appellant's appraisal has no schematic diagram with dimensions to assist in calculating the size of the home and the diagram of the home on the subject's property record card provided by the board of review is not legible. For purposes of this appeal the Board will accept the size of the dwelling as provided by the appellant's appraiser.

The Board gives less weight to the conclusion of value contained in the appraisal as the appraiser gave most credence to the sales comparison approach to value, however, the comparable sales were improved with dwellings dissimilar to the subject in style and five of the six sales are located from 3.11 to 4.73 miles from the subject property. The Board finds the best evidence of market value to be the comparable sales provided by the board of review due to their similar location relative to the subject property and the similarity in style. The homes, however, were significantly smaller than the subject dwelling ranging in size from 1,958 to 2,417 square feet of living area. Nevertheless, these properties sold for prices ranging from \$179,900 to \$225,000 or from \$89.57 to \$95.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$318,514 or \$67.06 per square foot of living area, including land, which is above the overall price range but below range established by the best comparable sales in the record on a square foot basis. The subject's overall higher value is justified based on its larger size and lower value per square foot is justified based on the larger dwelling size and economies of scale relative to the other one-story dwellings in this record. 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: April 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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