



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

APPELLANT: Jerry & Shanitta Bland
DOCKET NO.: 18-02914.001-R-1
PARCEL NO.: 23-15-09-109-009-0000

The parties of record before the Property Tax Appeal Board are Jerry & Shanitta Bland, the appellants; 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: \$16,657
IMPR.: \$68,853
TOTAL: \$85,510

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 2018 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 dwelling of frame and brick construction with 3,137 square feet of living area. The dwelling was constructed in 2004. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car garage. The property has an 18,043 square foot site and is located in Crete, Crete Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales that were located from "10 feet" to 1.8 miles from the subject. The comparables consist of two-story dwellings of frame and brick construction ranging in size from 2,440 to 3,819 square feet of living area. The dwellings were constructed from 1995 to 2005 and had other features with varying degrees of similarity to the subject. The comparables sold from August 2016 to June 2018 for prices ranging from \$175,000 to \$223,598 or from \$58.55 to \$71.72 per square foot of living area, including land. The

appellants argued that comparable homes, in the area within a 2-mile radius, have better improvements and amenities than the subject but the subject has a higher assessed market value.

Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,510. The subject's assessment reflects a market value of \$256,710 or \$81.83 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that were located within the Forest Glen Estates subdivision, like the subject. The comparables consists of two-story dwellings of frame and brick construction ranging in size from 1,771 to 2,674 square feet of living area. The dwellings were constructed from 1993 to 2003 and had other features with varying degrees of similarity to the subject. The comparables sold in either February or July 2018 for prices ranging from \$216,000 to \$275,000 or from \$100.40 to \$121.96 per square foot of living area, including land. The board of review's evidence included a memorandum from the Crete Township Assessor critiquing the appellants' evidence. The memorandum disclosed that the appellants' comparable #3 was located within the Williamsburg Place subdivision, unlike the subject. The board of review also submitted copies of the PTAX-203 Illinois Real Estate Transfer Declarations for each of the appellants' comparables disclosing each was a Bank REO (real estate owned).

Based on this evidence the board of review requested that the subject's assessment be confirmed.

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 parties submitted a total of six comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable #2 due to its sale date occurring greater than 16 months prior to the January 1, 2018 assessment date at issue. The Board gave less weight to the appellants' comparable #3 due to it being located 1.8 miles from the subject and within the Williamsburg Place subdivision, unlike the subject. The Board also gave less weight to the board of review's comparable #2 due to its significantly smaller size, when compared to the subject. The Board finds the parties' remaining comparable sales where most similar to the subject in location, style, age and some features. These sales also occurred proximate in time to the January 1, 2018 assessment date at issue. The best comparable sales occurred from February to July 2018 for prices ranging from \$223,598 to \$275,000 or from \$58.55 to \$102.84 per square foot of living area, including land. The sale at the low end of the range is appellants' comparable #1, which was a Bank REO sale and may explain its low price relative to the other two

comparables. The subject's assessment reflects a market value of \$256,710 or \$81.83 per square foot of living area, including land, which is within the range established by the best comparable sales 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: February 16, 2021



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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