



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

APPELLANT: Marvin Orr  
DOCKET NO.: 19-00203.001-R-1  
PARCEL NO.: 15-08-02-104-005-0000

The parties of record before the Property Tax Appeal Board are Marvin Orr, the appellant, by attorney Omar Banna, of Mayster & Chaimson, Ltd, 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 **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:** \$24,987  
**IMPR.:** \$94,311  
**TOTAL:** \$119,298

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 2019 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 part two-story and part one-story single-family dwelling of masonry exterior construction with 3,264 square feet of living area. The dwelling was constructed in 1984. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached three-car garage. The property has an approximately 40,328 square foot site and is located in Mokena, New Lenox Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal prepared by Garry Nusinow, a Certified General Real Estate Appraiser, utilizing the sales comparison approach to value. The purpose of the appraisal was to establish an estimate of market value using fee simple rights for use in a real estate tax appeal. The appraiser concluded an estimated market value for the subject property of \$357,500 as of January 1, 2019.

The appraisal report sets forth data on five comparable sales located from .07 to .59 of a mile from the subject. The comparable parcels range in size from 37,500 to 47,393 square feet of land area and are improved with dwellings similar to the subject of frame and masonry or brick and Dryvit exterior construction. The homes were 16 to 32 years old and range in size from 2,276 to 3,504 square feet of living area. Four dwellings have unfinished basements and one dwelling has a crawl-space foundation. Each home has central air conditioning, a fireplace and a garage or garages ranging from two-car to four-car with comparable #3 having two separate three-car garages. The properties sold in April 2017 to June 2019 for prices ranging from \$305,000 to \$435,000 or from \$116.59 to \$138.40 per square foot of living area, including land.

Next, the appraiser made adjustments to the comparable sales for differences in sales/financing concessions, quality of construction, age, condition, dwelling size, bathroom count, basement size, basement finish and/or other differences in amenities. After considering adjustments to the comparable sales when compared to the subject property, the appraiser set forth adjusted sales prices ranging from \$325,000 to \$382,000. In reconciliation, Nusinow reported giving all five sales weight "in the order of their sale #" such that sale #1 was given the most weight at 20.7% and sale #5 was given the least weight at 18.3%. In the final analysis, the appraiser concluded the value for the subject property was between \$355,000 and \$360,000 and thus, concluded a value of \$357,500 or \$109.53 per square foot of living area, including land.

Based on the foregoing appraisal evidence, the appellant requested a reduction in the subject's assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,537. The subject's assessment reflects a market value of \$418,151 or \$128.11 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted a memorandum and data prepared by Bonnie Luckhart Hernandez, the New Lenox Township Assessor. The assessor reported that the dwelling sizes for "all" of the appraisal sale comparables were in error. However, the assessor included a single page purportedly from the subject appraisal with corrections to dwelling sizes identified as sales #1, #2 and #3; a review of the data reveals this page is not from the appraisal filed herein by the appellant with the Property Tax Appeal Board and actually depicts appraisal sales #1, #5 and #3, respectively, in the pending appraisal report. The memorandum further asserted that appraisal sale #4 was "not in the subject's neighborhood" and thus was not addressed by the assessor; it is unknown on this record what property the assessor is referencing.

In support of its contention of the correct assessment, the board of review through the township assessor submitted a one-page grid analysis with information on four comparable sales. These four properties are the same as appraisal sales #1, #5, #3 and #4, respectively, with nearly the same data as provided in the appraisal filed herein. As set forth in the appellant's appraisal filed herein with the Property Tax Appeal Board, there are no significant differences in dwelling

sizes<sup>1</sup> for these four properties between the appraisal report and the board of review's submission. Based on the raw sales per square foot, the assessor's memorandum concludes that the subject's assessment should be confirmed.

### **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.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. In response to the appeal, the board of review reiterated four of the sales set forth in the appraisal and did not address appraisal sale #2 and/or any basis to discount the appraisal's final conclusion of value based upon the data. The subject's assessment reflects a market value of \$418,151 or \$128.11 per square foot of living area, including land, which is above the appraised value.

After thoroughly examining the market value data in this record, the Board finds the subject property had a market value of \$357,500 as of the assessment date at issue and is thus overvalued. Since market value has been established the 2019 three year average median level of assessments for Will County of 33.37% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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<sup>1</sup> The Board observes a one-square-foot difference in dwelling size for appraisal sale #5/board of review comparable #2 and the appraiser notes this home to have a crawl-space foundation whereas the assessor depicts it as having a basement, despite that the attached property record card depicts a crawl-space foundation.

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.



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Chairman



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Member

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Member



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Member



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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 20, 2021



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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

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