



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

APPELLANT: Howard Mulford
DOCKET NO.: 19-00268.001-R-1
PARCEL NO.: 16-05-03-202-004-0000

The parties of record before the Property Tax Appeal Board are Howard Mulford, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, 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 **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: \$22,855
IMPR.: \$97,061
TOTAL: \$119,916

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 two-story Contemporary style dwelling of brick, siding and stone exterior construction with 2,746 square feet of living area.¹ The dwelling was constructed in 1987 and is approximately 32 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a two-car garage with 588 square feet of building area. The property has an approximately 13,227² square foot site and is located in Homer Glen, Homer Township, Will County.

¹ The Board finds the best evidence of the description of the subject dwelling was presented in the appellant's appraisal which contained a detailed schematic diagram and the calculations of the subject's dwelling size, as well as exterior and interior photographs depicting the subject has a finished basement.

² The parties differ as to the site size of the subject property. The appraiser reported the subject's site size as 12,640 square feet of land area in the sales comparison grid, while the board of review reported the subject's site size as 13,254 square feet of land area. The Board finds the best evidence of the subject's site size is found in the

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 \$320,000 as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser. The intended use of the appraisal was for an appeal of the assessment of the subject property. The appraiser noted the subject property receives proper typical maintenance compared to this neighborhood and competing area and an updated master bath as depicted in supporting photographs.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser chose five comparables sales located from .11 to .70 of a mile from the subject property. The comparables were described as Traditional, Colonial, bi-level, Contemporary or two-story style dwellings that range in size from 2,503 to 3,425 square feet of living area and in age from 29 to 47 years old. Each comparable has a basement with three having finished area. The comparables each have central air conditioning, one or two fireplaces and a two-car or a three-car garage. One comparable has an inground swimming pool and hot tub. The comparables sold from April 2018 to February 2019³ for prices ranging from \$300,000 to \$329,000 or from \$96.06 to \$127.85 per square foot of living area, including land. The appraiser adjusted the comparables for sales or financing concessions, view, age, condition, gross living area, room count and differing features to arrive at adjusted prices ranging from \$298,500 to \$347,500.⁴ As a result, the appraiser arrived at an estimated market value for the subject of \$320,000 or \$115.03 per square foot of living area, including land, as of January 1, 2019.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$106,667 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,916. The subject's assessment reflects a market value of \$359,353 or \$130.86 per square foot of living area, land included, when using 2,746 square feet of living area and 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 appeal, the board of review submitted a letter from the Homer Township Assessor and a grid analysis of the comparables from the appellant's appraisal. The assessor critiqued the comparables chosen by the appellant's appraiser. The assessor asserted that the appraiser reported an incorrect square footage for the subject. The assessor argued that appraiser ignored other similar two-story sales located within the subject's neighborhood and chose sales

appellant's appraisal, where the appraiser reported the subject's site dimensions as 78' x 165' x 79' x 172' which when calculated equals approximately 13,227 square feet of land area.

³ The appraiser reported the sale date of comparable #3 as December 14, 2014[sic], while the board of review reported the sale date of the appraiser's comparable #3 as December 13, 2018.

⁴ The appraiser erroneously reported in the addendum that adjustments were made to his comparable #4 due to differences from the subject in the number of bedrooms and bathrooms. However, the appraiser reported in the comparable sales grid analysis of the appraisal that comparable sale #4 has identical numbers of bedrooms and bathrooms as the subject with no adjustments.

in surrounding subdivisions. The assessor reported in the grid analysis that two of the appraisal comparables are located within the subject's neighborhood code.

In support of its contention of the correct assessment of the subject property, the board of review through the township assessor, submitted a grid analysis and property record cards of the subject and four comparable sales located within the same neighborhood code as the subject and from .37 to .59 of a mile from the subject property. The comparables have sites that range in size from 13,258 to 24,583 square feet of land area. The comparables are improved with two-story dwellings of brick and siding or brick and cedar siding exterior construction ranging in size from 2,588 to 3,288 square feet of living area. The dwellings were built from 1988 to 1999. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 460 to 882 square feet of building area. The comparables sold from May 2018 to July 2019 for prices ranging from \$377,500 to \$565,000 or from \$117.09 to \$174.22 per square foot of living area, including land. The assessor provided a map depicting the locations of both parties' comparables in relation to the subject property.

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

In written rebuttal, counsel for the appellant argued that the comparable sales presented by the board of review were unadjusted raw sales. Counsel critiqued the board of review comparables and asserted that many of the comparables are superior to the subject in terms of customization, rehabilitation and amenities. In support of these claims, the appellant provided Multiple Listing Service sheets and photographs of each of the board of review comparables.

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.

In support of their arguments before the Property Tax Appeal Board, the appellant submitted an appraisal report estimating the subject property had a market value of \$320,000 as of January 1, 2019, while the board of review submitted four comparable sales.

The Board gives less weight to the value conclusion in the appellant's appraisal as the appraiser chose three comparables located outside of the subject's neighborhood when recent sales more proximate to the subject were available. Furthermore, the appraiser's comparables #1, #2 and #3 differ from the subject in dwelling size, age and/or design. The Board will, however, analyze the raw sales data contained in the appraisal report.

The record contains nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's appraisal comparables #1, #2, #3 and #4 which differ from the subject in location, dwelling size, age and/or design. The Board gives reduced weight to board of review comparables #2 and #3 which differ from the subject in site size, dwelling size and/or age.

The Board finds the best evidence of market value in the record to be the appellant's appraisal comparable #5, along with board of review comparables #1 and #4. These comparables have varying degrees of similarity when compared to the subject. They sold from May 2018 to July 2019 for prices ranging from \$310,000 to \$384,000 or from \$119.97 to \$147.58 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$359,353 or \$130.86 per square foot of living area, including land, is within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. 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: July 20, 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

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