



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

APPELLANT: Michael Swift
DOCKET NO.: 19-00331.001-R-1
PARCEL NO.: 23-15-12-301-030-0000

The parties of record before the Property Tax Appeal Board are Michael Swift, the appellant, by attorney Russell T. Paarlberg, of Lanting, Paarlberg & Associates, Ltd. in Schererville, 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: \$21,687
IMPR.: \$71,786
TOTAL: \$93,473

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 one-story single-family dwelling with a small loft area on the second level¹ of brick exterior construction with 2,649 square feet of living area. The dwelling was constructed in 1997. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached three-car garage containing 726 square feet of building area. The property has a 1.1-acre wooded site and is located in Crete, Crete Township, Will County.

¹ While the board of review supplied a copy of the subject's property record card in support of the subject's description as a ranch home, the schematic drawing is wholly illegible and the assessor's description of the home in part includes "dormers" which further supports the appraiser's description of the subject dwelling. Furthermore, the appraiser made in interior and exterior inspection of the dwelling.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a Restricted Appraisal Report where, based upon the page numbering on the document, page 1 was not submitted. The appraisal was prepared by Cornelius R. McDonald, Jr., a Certified Residential Real Estate Appraiser. The purpose of the appraisal was for the use for tax protest purposes with the named client being appellant's law firm. The property rights appraised were fee simple.

The appraiser described the subject dwelling as being in above average condition based on the quality of construction. The home's only recent improvement was moving the laundry to the basement and replacing a dishwasher. The appraiser noted more of the fixtures and ornamentation were original and the property is located in a subdivision of upper scale homes in a wooded area.

The appraiser developed the sales comparison approach to value. In the analysis, the appraiser used six comparable sales located from .09 to 4.02-miles from the subject. The parcels range in size from .56 to 1.58-acres which are improved with either 2-story or 2.5-story dwellings. The homes range in age from 14 to 47 years old and range in size from 2,660 to 3,309 square feet of living area. Features include basements, three of which have finished areas. Each dwelling has central air conditioning and either a two-car or a three-car garage. Five comparables each have a fireplace. The sales occurred from April to October 2018 for prices ranging from \$242,000 to \$298,000 or from \$85.13 to \$110.86 per square foot of living area, including land. Significant downward adjustments were made to comparables #2, #3 and #6 for superior condition when compared to the subject and adjustments were also applied for sales/financing concessions, lot size, bathrooms, dwelling size, basement size, finished basement, garage size and/or other differences when compared to the subject property. Through this process, McDonald arrived at adjusted prices ranging from \$224,200 to \$261,800 and, giving most weight to comparables #1 and #2 (Appraisal, p. 6), concluded an estimated market value for the subject of \$255,000 as of January 1, 2019. Based on this evidence, the appellant requested a reduced assessment approximately 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 \$93,473. The subject's assessment reflects a market value of \$280,111 or \$105.74 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 appeal, the board of review submitted a memorandum from the Crete Township Assessor. The assessor noted that the subject dwelling is a ranch home, but the appellant's appraiser both described the subject as a two-story dwelling and utilized comparable sales of two-story homes.

In support of its contention of the correct assessment, the board of review through the township assessor submitted four comparables sales and six equity comparables. The equity data will not be analyzed in this decision as the information is not responsive to the appellant's overvaluation appeal. The comparable sales are located from .07 to 5.2-miles from the subject. The parcels range in size from .57 to 4.9-acres and are improved with one-story dwellings or brick or frame and brick exterior construction. The homes were built between 1968 and 2000 and range in size

from 1,530 to 3,038 square feet of living area. Features include basements, one of which has finished area. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 562 to 712 square feet of building area. The sales occurred from February 2018 to June 2019 for prices ranging from \$167,000 to \$345,000 or from \$109.15 to \$129.56 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's 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 appellant submitted an appraisal of the subject dwelling and the board of review submitted criticisms along with comparable sales evidence to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appraiser's opinion of market value for the subject which was based upon the comparable sales approach utilizing dwellings that were either 2-story or 2.5-story homes when the appraiser described the subject as a ranch-style with a small loft area on the second level. While the appraiser acknowledged that finding comparables in the subject's immediate neighborhood was difficult due to the lack of such sales, the Board finds it troubling that the appraiser failed to address why no adjustments were deemed necessary for story height of the comparables when compared to the subject. In addition, the Board finds that the photographs of the comparable properties utilized in the appraisal depict dwellings that clearly differ significantly in design when compared to the subject dwelling. There is nothing in the record to suggest that one-story homes sell for similar values as either 2-story or 2.5-story homes in the area. As such, the Board finds that this appraisal lacks credibility and does not present a reliable opinion of value of the subject property. Having determined that the appraised value conclusion is not credible, the Board will examine the raw sales in the record for comparability.

The record contains ten comparable sales. The Board gives little weight to the six comparable sales in the appellant's appraisal report since each differs substantially in design when compared to the subject one-story dwelling with a small loft area. The Board also gives reduced weight to board of review comparable #1 which is significantly smaller than the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable sales #2, #3 and #4. These comparables are similar to the subject in design, dwelling size and some features. The comparables sold from April to November 2018 for prices ranging from \$302,400 to \$345,000 or from \$113.56 to \$129.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$280,111 or \$105.74 per square foot of living area, including land, which is below the best comparable sales in the record both in terms of overall value and on a per-square-foot basis. 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: November 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

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