



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

APPELLANT: James VanDrunen Trust 5763
DOCKET NO.: 19-00333.001-R-1
PARCEL NO.: 23-15-12-301-027-0000

The parties of record before the Property Tax Appeal Board are James VanDrunen Trust 5763, 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 **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: \$26,878
IMPR.: \$119,950
TOTAL: \$146,828

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 1.5-story single-family dwelling of stone and vinyl siding exterior construction with 5,990 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with 1,389 square feet of finished area, central air conditioning, two fireplaces, a 48 x 48 elevator/lift and an attached three-car garage containing 1,268 square feet of building area. The property has an approximately 1.36-acre site and is located in Crete, Crete Township, Will County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal written by Cornelius R. McDonald, Jr., a Certified Residential

¹ The Board finds that pages two and three of the subject's property record card submitted by the board of review with schematic drawings and additional descriptive details are illegible given the extremely small font size.

Real Estate Appraiser, estimating the subject property had a market value of \$440,000 as of January 1, 2019.

The appraiser utilized the comparable sales approach to value in arriving at the opinion by analyzing six sales of properties located from .07 of a mile to 4.10-miles from the subject. The comparables sold from April to November 2018 for prices ranging from \$290,000 to \$395,000 or from \$79.15 to \$116.53 per square foot of living area, including land.

The appraiser made adjustments for financing concessions to two properties. Additionally, adjustments were made to the comparables for differences when compared to the subject in lot size, quality of construction, condition, bathroom count, dwelling size, basement size/style, basement finish, garage size and/or number of fireplaces. After these adjustments, McDonald opined adjusted sales prices for the comparables ranging from \$407,200 to \$487,100.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment to approximately reflect the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,573. The subject's assessment reflects a market value of \$622,035 or \$103.85 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 support of its contention of the correct assessment, the board of review requested confirmation of the subject's assessment and submitted a memorandum and data gathered by the Crete Township Assessor's Office. The assessor noted that, while the subject dwelling is a 1.5-story home, each of the comparables in the appellant's appraisal report were two-story dwellings. The assessor also acknowledged that due to amenities, "the sales are limited." Next, the assessor provided data on three 1.5-story dwellings in the Eastwood Subdivision "to look at equity." As equity data is not responsive to the appellant's overvaluation argument, the Property Tax Appeal Board will not analyze the board of review's equity evidence in this decision.

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 appellant submitted an appraisal of the subject property with a final value conclusion of \$440,000 as of January 1, 2019, the assessment date at issue in this appeal. The board of review submitted no appraisal or recent market value evidence to support the subject's estimated market value, but rather commented on the appellant's appraisal and argued that the subject was uniformly assessed.

The Property Tax Appeal Board finds the equity data presented by the board of review through the township assessor is irrelevant to a market value determination as the submission in response to an overvaluation appeal is not responsive to the claim that has been made. The Board further finds the board of review failed to support the assessment of the subject property with any substantive market data.

The Property Tax Appeal Board also finds that the appellant's appraiser made adjustments to two of the sales for financing concessions along with adjustments for other differences such as lot size and/or dwelling size along with differences in various features. And, most significantly, the board of review provided no sales data to refute the sales in the appraisal which were relatively close in time to the assessment date at issue. Therefore, on this record and in the absence of any other recent market value evidence to contradict the appraised value conclusion, the Board finds the appraiser's opinion of value appears to be a credible and reliable indicator of the subject's estimated market value.

In conclusion, the Property Tax Appeal Board finds that the appraisal submitted by the appellant estimating the subject's market value of \$440,000 is the best evidence of the subject's market value in the record. The subject's assessment reflects a market value of \$622,035 or \$103.85 per square foot of living area, including land, which is above the appraised value conclusion in the record. 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)).

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

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