



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

APPELLANT: Kristine Currier
DOCKET NO.: 19-00334.001-R-1
PARCEL NO.: 23-15-12-301-036-0000

The parties of record before the Property Tax Appeal Board are Kristine Currier, 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: \$20,627
IMPR.: \$106,179
TOTAL: \$126,806

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 dwelling¹ of brick exterior construction with 3,911 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished full basement, central air conditioning, a fireplace, an enclosed porch, deck and an attached three-car garage containing 944 square feet of building area. The property has a 1-acre wooded site with well and septic and is located in Crete, Crete Township, Will County.

¹ The appellant's appraiser described the dwelling as a two-story home whereas the assessing officials describe the home as a 1.5-story dwelling. Neither party provided legible schematic drawings, but exterior photographs of the home depict a dwelling with second floor dormers that the Board finds would more typically be characterized as a 1.5-story structure.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a restricted appraisal where the client is named as appellant's legal counsel. The appraisal was prepared by Cornelius R. McDonald, Jr., a Certified Residential Real Estate Appraiser. While the appraisal report is consecutively paginated, it appears that page 1 was not submitted in evidence. The appraisal using the sales comparison approach to value estimated the subject property had a market value of \$380,000 as of January 1, 2019.

Within the Addendum, McDonald described the subject as an over improvement for the market area being one of the larger homes in the defined market area and within the township. He further noted the home is of custom design and in above average condition of high quality. The dwelling has some doorways for handicap accessible entry which was not considered to be either a positive or negative in terms of marketability by McDonald.

Under the sales comparison approach, the appraiser analyzed five comparable sales located from .057 of a mile to 3.99 miles from the subject. McDonald reported the comparables selected "were among the larger homes in the overall area with custom or semi custom construction on larger than typical sites and in unincorporated areas with well and septic." The parcels range in size from .48 of an acre to 1.08-acres of land area. Each parcel is improved with a two-story "Colonial" dwelling ranging in age from 16 to 26 years old. The homes range in size from 3,309 to 4,043 square feet of living area. Each dwelling has a basement, three of which have finished areas and two of which are walkout-style. Features of the homes include central air conditioning, one or three fireplaces and either a two-car or a three-car garage. The properties sold from April to November 2018 for prices ranging from \$290,000 to \$395,000 or from \$79.15 to \$110.99 per square foot of living area, including land. McDonald set forth estimated adjusted prices ranging from \$364,000 to \$394,400.

The appraiser made adjustments to the comparables for financing concessions to sale #2 and made various adjustments to each of the sales for differences when compared to the subject including lot size, quality of construction, age, condition, dwelling size, bathrooms, basement size, basement finish, garage size, number of fireplaces and outdoor amenities. On page 6 of the report in the Addendum, McDonald reported most emphasis was placed on sales #1 and #2 as recently sold and most similar to the subject in size, condition and quality and concluded an estimated market value of \$380,000. Based on this evidence, the appellant requested an 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 \$143,000. The subject's assessment reflects a market value of \$428,529 or \$109.57 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 gathered by the Crete Township Assessor's Office. The assessor stated that while the subject dwelling is a 1.5-story design, each of the comparables utilized in the appraisal report are 2-story dwellings.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales located from .6 of a mile to 6.8 miles from the subject.² The parcels range in size from .1 of an acre to 14.02-acres of land area. Each parcel is improved with a 1.5-story dwelling ranging in age from 20 to 53 years old. The homes range in size from 2,372 to 2,671 square feet of living area. Two of the dwellings have unfinished basements. Each home has central air conditioning, two dwellings have one or two fireplaces and each comparable has an attached garage ranging in size from 322 to 677 square feet of building area and two comparables also have detached garages of either 564 or 576 square feet of building area. Comparable #1 has a vinyl pool. The properties sold from March 2018 to November 2019 for prices ranging from \$287,500 to \$350,000 or from \$121.21 to \$139.00 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be the appraisal submitted by the appellant which contains dwellings more similar in size, age, foundation and other features when compared to the subject than the comparable sales presented by the board of review. The comparables in the appellant's appraisal are highly similar to the subject in living area square footage whereas the board of review comparables are up to 40% smaller than the subject dwelling. Thus, the Board finds the unadjusted dissimilar comparable sales presented by the board of review fail to overcome the well-reasoned appraisal report submitted by the appellant.

The subject's assessment reflects a market value of \$428,529 or \$109.57 per square foot of living area, including land, which is above the appraised value conclusion of \$380,000 or \$97.16 per square foot of living area, including land. Therefore on this record without suitable comparable sales presented by the board of review, the Property Tax Appeal Board finds the subject property had a market value of \$380,000 as of the assessment date at issue. 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)).

² For clarity in the record, it is noted that a detailed grid analysis of the board of review comparables is incorrectly entitled "Taxpayer" sales comparables.

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: December 21, 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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