



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

APPELLANT: Paul Pals Trust
DOCKET NO.: 19-00335.001-R-1
PARCEL NO.: 23-15-12-301-023-0000

The parties of record before the Property Tax Appeal Board are Paul Pals Trust, 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: \$25,872
IMPR.: \$100,267
TOTAL: \$126,139

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 of brick exterior construction with 4,046 square feet of living area. The dwelling was constructed in 2000. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached 1,809 square foot garage. The property has a 1.3-acre site and is located in Crete, Crete Township, Will County.

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 analyzed six comparable sales and concluded an estimated market value for the subject property of \$378,000

as of January 1, 2019. Based on this evidence, the appellant requested a reduced 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 \$168,600. The subject's assessment reflects a market value of \$505,244 or \$124.87 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 the appraiser's sales #2 and #6 were one-story dwellings and further stated these properties "because of the amenities (elevator, size, concrete drive, etc.) adjustments were needed" which the assessor reported to be +\$182,551 and +\$109,028, respectively, without further explanation or support for these calculations.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five equity comparable to support the proposition that the property was correctly assessed. Based on the foregoing evidence, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of market value in the record to be the appraisal submitted by the appellant. In contrast, the board of review submitted five equity comparables and no sales data to support its estimated market value of the subject property.

While the appraisal may lack some details as to the manner in which various conclusions were reached and questions can be raised as to adjustments and/or lack of adjustments made by the appraiser for differences in characteristics such as design, in the end the Property Tax Appeal Board finds that the appraisal submitted by the appellant estimating the subject's market value of \$378,000, including land, is still the only evidence of the market value in the record. The subject's assessment reflects a market value of \$505,244 or \$124.87 per square foot of living area, including land, which is above the appraised value conclusion in the record of \$378,000, including land. On this limited record, the Property Tax Appeal Board finds the subject property had a market value of \$378,000 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)).

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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