



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

APPELLANT: Robert Lindeman
DOCKET NO.: 19-00339.001-R-1
PARCEL NO.: 02-24-04-104-007-0000

The parties of record before the Property Tax Appeal Board are Robert Lindeman, the appellant, 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: \$10,441
IMPR.: \$10,709
TOTAL: \$21,150

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 park model dwelling of aluminum siding exterior construction that is approximately 21 years old. Features of the subject include central air conditioning, a loft, a screened porch, a patio and a shed. The property is located in Wilmington, Reed Township, Will County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal.¹ As part of the appeal, the appellant reported the subject property was purchased in September 2016 for a price of \$93,500. In support of the appeal, the appellant submitted limited

¹ Although the basis of appeal marked in Section 2d was "comparable sales," the appellant's submission of sales occurring from 1998 to 2006 are not "recent sales" as of the assessment date at issued of January 1, 2019. The appellant's submission includes assessment information for four comparables which will be analyzed herein.

information on four equity comparables located within four blocks of the subject property.² The comparables are each described as park model dwellings like the subject that were 14 to 22 years old. Each dwelling reportedly has central air conditioning. The comparables reportedly sold from September 1998 to December 2006 for prices ranging from \$33,500 to \$160,000. The comparables have reported total assessments ranging from \$12,682 to \$15,790. Based on this evidence, the appellant requested a reduced total assessment for the subject of \$13,695.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,685. The subject property has a land assessment of \$10,441 and an improvement assessment of \$21,244. The board of review failed to provide a copy of the subject's property record card as required by the Board's procedural rules. (86 Ill.Admin.Code §1910.30(a)).

In support of its contention of the correct assessment, the board of review submitted copies of Multiple Listing Service (MLS) sheets with handwritten land, improvement and total assessment information for three properties that have limited descriptive information on the sheets. The comparables sold from August 2011 to October 2017 for prices ranging from \$60,000 to \$65,900. As set forth in the handwritten notations, the comparables have total assessments ranging from \$19,950 to \$26,020. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

Based upon Section 2d of the Residential Appeal petition, 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) [*Emphasis added*]. The Board finds a reduction in the subject's assessment is not warranted on grounds of overvaluation.

The parties submitted a total of seven comparable sale that occurred from September 1998 to October 2017 to support their respective positions before the Property Tax Appeal Board. Only board of review sales #2 and #3 occurred proximate in time to the valuation date at issue herein, however, neither party provided sufficient descriptive data concerning the subject and the comparables for the Board to make a complete analysis of the similarities and/or lack of similarities between the properties for purposes of an overvaluation argument. Furthermore, in accordance with the procedural rules of the Property Tax Appeal Board a minimum of three recent sales should be supplied for an overvaluation argument based upon comparable sales. (86 Ill.Admin.Code §1910.65(c)(4)) [*emphasis added*]. As a consequence of the lack of descriptive data for analysis and the presence of only two recent sales, the Board gives no weight to the 2017 comparable sales in the record.

² The appellant failed to include dwelling size data for comparables #2, #3 and #4. For comparable #1, the appellant reported only the total assessment of \$15,790 and set forth both the land and improvement assessments for comparables #2, #3 and #4 along with the total assessments for these properties. Due to the lack of sufficient evidence for a per-square-foot of living area analysis, the Board will analyze the data from both parties in terms of total assessment data.

Based upon the appellant's evidentiary submission, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board the record evidence supports that a reduction in the subject's assessment is warranted.

The record contains a total of seven comparable properties which were presented to the Property Tax Appeal Board with total assessments ranging from \$12,682 to \$26,020. The subject's total assessment of \$31,685 falls above the seven comparables in this record. Based on this record and after analyzing the available data, the Property Tax Appeal Board finds the evidence demonstrates with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the subject's total assessment is 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: 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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