



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

APPELLANT: Gregg & Felicia Narcisse
DOCKET NO.: 19-00564.001-R-1
PARCEL NO.: 23-15-08-303-057-0000

The parties of record before the Property Tax Appeal Board are Gregg & Felicia Narcisse, the appellants; 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: \$13,174
IMPR.: \$57,309
TOTAL: \$70,483

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story dwelling of brick and frame exterior construction with 2,728 square feet of living area. The dwelling was constructed in 2004 and is approximately 14 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 638 square foot 3-car garage. The property has a 9,375 square foot site and is located in Crete, Crete Township, Will County.¹

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$205,000

¹ The parties disagree as to the subject's site size. The Board finds the property details submitted by the board of review to be most reliable. This discrepancy shall not preclude the Board from deciding the correct assessment for the subject.

as of August 18, 2018.² The appraisal was prepared by Jerry Cobbin, a certified residential real estate appraiser.

The intended use of the appraisal report was to “aid the client with a market value as of the effective date of this report for tax appeal purposes.” Users of the report include the State of Illinois and/or County taxing authorities. The appraiser indicated the subject property was observed from the street only and that subject property details were obtained from the local assessor’s office. The appraiser stated that the opinion of value is predicated upon the “hypothetical condition” that the subject is in typical condition.³

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using three comparable sales located from 0.01 to 0.10 of a mile from the subject property. The comparables have sites that range in size from 9,142 to 10,890 square feet of land area and are improved with two-story dwellings that range in size from 2,641 to 2,974 square feet of living area.⁴ The homes are 13 or 14 years old. Each comparable has a basement, one with finished area, central air conditioning, one fireplace and a 2-car or a 3-car garage. The comparables sold from January 2015 to January 2016 for prices ranging from \$189,000 to \$231,000 or from \$71.56 to \$77.67 per square foot of living area, land included.

Comparables #2 and #3 were adjusted for seller paid concessions. The appraiser then adjusted the comparables for differences with the subject in basement finish, dwelling size and room counts. After adjustments, the appraiser arrived at adjusted sale prices of the comparables ranging from \$197,500 to \$209,500 and an opinion of market value for the subject of \$205,000.

Based on this evidence, the appellants requested the subject’s assessment be reduced to \$68,333 which equates approximately to the appraised value of the subject property when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,483. The subject's assessment reflects a market value of \$211,217 or \$77.43 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 submitted information on four comparable sales located within approximately 0.40 of a mile from the subject property. The comparables have sites that range in size from 9,946 to 12,350 square feet of land area and are improved with two-story dwellings of brick and frame exterior construction that range in size from 2,671 to 3,262 square feet of living area. The homes were built from 2003 to 2005. Each

² URAR page 1 of the appraisal report indicates the assignment to be retrospective, however, the only report date provided in the report is August 18, 2018.

³ A hypothetical condition, when used in a real estate appraisal, indicates a condition which is known to be false. The appraiser likely meant to imply an extraordinary assumption with respect to the subject’s condition being typical. An extraordinary assumption implies an unknown condition, which if found to be contrary to the assumption, could alter the appraiser’s opinion of value.

⁴ Square footage for appraisal comparable #2 was determined by dividing the sale price by the sale price per square foot ($\$210,000/\$72.26 = 2,906$ sqft) since the URAR page 2 grid reflected a dwelling size of -4,000.

comparable has a basement, one with finished area, central air conditioning, one fireplace and a garage ranging in size from 650 to 738 square feet of building area. The comparables sold from January to December 2018 for prices ranging from \$215,000 to \$269,000 or from \$78.01 to \$84.77 per square foot of living area, land included.

The board of review, on behalf of the Crete Township Assessor, submitted comments critiquing the appraisal comparables arguing they do not have recent sale dates. It indicated that the four comparables it submitted were all located in the subject's subdivision. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants contend 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 evidence in the record did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted an appraisal and four comparable sales for the Board's consideration. The Board finds that the comparables utilized by the appraiser sold from two to three years prior to the assessment date at issue. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board gave less weight to board of review comparable #4 which is dissimilar to the subject in dwelling size.

The Board finds the best evidence of market value to be the board of review comparable sales #1, #2, and #3 which are similar to the subject in location, age, design, dwelling size and most features. These three comparables have unfinished basements, considered inferior to the subject's finished basement and suggesting an upward adjustment. Each of these properties also has a slightly larger site size when compared to the subject suggesting a downward adjustment to make these sales more equivalent to the subject. These board of review comparables sold from January to December 2018 for prices ranging from \$215,000 to \$250,000 or from \$78.01 to \$84.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$211,217 or \$77.43 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences from the subject, 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: October 19, 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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