



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

APPELLANT: Edward Van Drunen
DOCKET NO.: 21-05930.001-R-1
PARCEL NO.: 23-15-12-301-035-0000

The parties of record before the Property Tax Appeal Board are Edward Van Drunen, 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: \$21,028
IMPR.: \$159,972
TOTAL: \$181,000

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 2021 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 dwelling of brick and stone construction¹ with 5,179 square feet of living area. The dwelling was constructed in 2004 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 3-car 1,049 square foot garage. The property has a 43,455.93 square foot, or 1.00 acre, site² 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 an appraisal estimating the subject property had a market value of \$543,000

¹ Additional details regarding the subject not reported by the appellant are found in the subject's property record card presented by the board of review.

² The parties differ slightly regarding the subject's site size. The Board finds the best evidence of site size is found in the board of review's evidence and was not refuted by the appellant in written rebuttal.

as of January 1, 2021. The appraisal was prepared by Cornelius R. McDonald Jr., a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected five comparable sales located from 0.93 of a mile to 3.98 miles from the subject. The parcels range in size from 0.48 of an acre to 7.8 acres of land area and are improved with 2-story homes ranging in size from 4,043 to 6,166 square feet of living area. The dwellings range in age from 15 to 98 years old. Each home has a basement with finished area, central air conditioning, one to five fireplaces, and from a 2-car to a 6-car garage. Comparable #4 has an outbuilding and comparable #5 has a coach house. The comparables sold from January to November 2020 for prices ranging from \$377,520 to \$950,000 or from \$77.33 to \$154.07 per square foot of living area, including land. The appraiser made adjustments to the comparables for sale date, sale concessions, and differences from the subject to arrive at adjusted sale prices ranging from \$506,820 to \$658,300. Based on the foregoing, the appraiser concluded a value for the subject of \$538,000 as of January 1, 2021.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$202,430. The subject's assessment reflects a market value of \$607,169 or \$117.24 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Will County of 33.34% 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 from 3.1 to 6.3 miles from the subject. The parcels range in size from 17,424 to 556,838.8 square feet of land area and are improved with 1.5-story or 2-story homes of brick, frame, or brick and vinyl exterior construction ranging in size from 2,645 to 7,380 square feet of living area. The dwellings were built from 1987 to 1996. Each home has a basement with finished area, central air conditioning, one to four fireplaces, and a garage ranging in size from 768 to 2,199 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from May 2019 to May 2021 for prices ranging from \$325,000 to \$1,100,000 or from \$96.88 to \$184.44 per square foot of living area, including land.

The board of review also submitted information on one equity comparable. Given that the appellant's appeal is based on overvaluation, the Board shall not further consider this comparable.

The board of review further presented a brief from the township assessor's office contending that there were no recent sales within the subject's subdivision. The township assessor asserted appraisal sale #1 has only 3,425 square feet of living area. The grid analysis includes adjustments to the board of review's comparables to arrive at adjusted sale prices ranging from \$590,998 to \$940,183.

Based on this 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 appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$538,000 as of January 1, 2021. The appraisal was completed using similar comparable properties when compared to the subject, and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. Although the board of review reported the dwelling size for appraisal sale #1 is incorrect, the remaining appraisal sales support the value conclusion. The subject's assessment reflects a market value above the appraised value. The Board gives less weight to the board of review's comparables, which are less similar to the subject in dwelling size and/or are located more than 5 miles from the subject. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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 19, 2023



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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