



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

APPELLANT: Kevin Van Drunen
DOCKET NO.: 21-05931.001-R-1
PARCEL NO.: 23-15-12-304-021-0000

The parties of record before the Property Tax Appeal Board are Kevin 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: \$63,464
IMPR.: \$132,909
TOTAL: \$196,373

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, stucco, and stone exterior construction¹ with 5,139 square feet of living area. The dwelling was constructed in 2002 and is approximately 19 years old. Features of the home include a walkout basement with finished area, central air conditioning, five fireplaces, and a 4-car garage. The property has a 3.27 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 an appraisal estimating the subject had a market value of \$589,000 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.

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 and were not refuted by the appellant in written rebuttal.

Under the sales comparison approach, the appraiser selected five comparable sales located from 0.82 of a mile to 3.91 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, two of which are walkouts, central air conditioning, one to five fireplaces, and a 2-car to a 6-car garage. Comparable #3 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 or financing concessions, date of sale, and differences from the subject to arrive at adjusted sale prices ranging from \$524,620 to \$782,300. Based on the foregoing, the appraiser concluded a value of \$589,000 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 \$209,040. The subject's assessment reflects a market value of \$626,995 or \$122.01 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 0.7 of a mile to 6.5 miles from the subject. The parcels range in size from 31,531 to 1,132,560 square feet of land area and are improved with 1.5-story homes of vinyl siding, frame, or brick and vinyl siding exterior construction ranging in size from 2,350 to 3,439 square feet of living area. The dwellings were built from 1869 to 1994. Three homes each have a basement and three homes each have one or two fireplaces. Each home has central air conditioning and a garage ranging in size from 477 to 831 square feet of building area. Comparables #1 and #4 each have an inground swimming pool. The comparables sold from March 2018 to March 2020 for prices ranging from \$268,200 to \$615,000 or from \$114.13 to \$178.83 per square foot of living area, including land.

The board of review submitted a memorandum from the township assessor's office contending that the appraisal describes the subject as having finished basement area, which is not described in its property record card. The township assessor asserted there have been no recent sales of custom homes like the subject in the subject's neighborhood. Based on this evidence, the board of review requested the subject's assessment be sustained.

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. The appraiser selected five comparables that sold in 2020 and are relatively similar to the subject in dwelling size and features and made appropriate adjustments to these comparables. Although four of these comparables are located more than one mile from the subject, the board of review acknowledged there were no sales of comparable properties in the subject's neighborhood. The Board gave less weight to the board of review's comparables, which are substantially smaller homes than the subject, three of which are also located more than one mile from the subject.

The Board finds the subject property had a market value of \$589,000 as of January 1, 2021, which is less than the market value reflected by the subject's assessment of \$626,995 or \$122.01 per square foot of living area, land included. Since market value has been determined the 2021 three-year average median level of assessments for Will County of 33.34% as determined by the Illinois Department of Revenue shall apply.

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: January 16, 2024



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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