



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

APPELLANT: Deborah Dobben
DOCKET NO.: 21-05932.001-R-1
PARCEL NO.: 23-15-12-301-037-0000

The parties of record before the Property Tax Appeal Board are Deborah Dobben, 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: \$28,627
IMPR.: \$116,402
TOTAL: \$145,029

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 one-story ranch dwelling of brick¹ exterior construction with 3,616 square feet of living area. The dwelling was constructed in 2006 and is approximately 15 years old. Features of the home include a full basement with 3,000 square feet of finished area,² central air conditioning, a fireplace and a three-car garage containing 959 square feet of building area. The subject property also has an inground swimming pool installed in 2017 based on the building permit recorded on the subject's property record card. The property has an approximately 56,374 square foot or 1.29-acre site and is located in Crete, Crete Township, Will County.

¹ The subject's property record card and photographic evidence presented in the appellant's appraisal depict the subject's exterior construction as brick.

² The appellant's appraiser revealed the subject dwelling has finished basement area, which was not refuted by the board of review nor was it reported in the subject's property record card provided by the board of review.

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 estimated the subject property had a market value of \$435,000 as of January 1, 2021.

Within the Addendum, McDonald described the subject as one of the largest homes in the defined market area and within the township. He further noted the home is of custom design and in above average condition. McDonald indicated the overall condition of the subject was considered to be in good condition with most components considered to be original. He stated the most recent improvement to the subject has been the installation of an inground swimming pool. McDonald reported that assumptions were made regarding the condition/quality of the subject based on exterior view only and a conversation with the owner. According to McDonald, the final opinion of value represents the marketability of the subject as of the effective date only.

Under the sales comparison approach, the appraiser analyzed four comparable sales. The comparables are located from 1.63 to 4.02 miles from the subject. McDonald reported the comparables selected "were among the larger homes in the overall area with custom or semi custom construction on larger than typical sites and in unincorporated areas with well and septic." The parcels range in size from .48 of an acre to 1.25 acres of land area. Each parcel is improved with a one-story ranch or a two-story colonial dwelling ranging in size from 3,066 to 4,043 square feet of living area and in age from 16 to 34 years old. Each dwelling has a basement, three of which have finished area. Features of the homes include central air conditioning, one fireplace and either a two-car or a three-car garage. The properties sold from October to December 2020 for prices ranging from \$350,000 to \$380,116 or from \$93.99 to \$119.05 per square foot of living area, including land. The appraiser made adjustments to the comparables #1 and #4 for financing concessions and date of sale. The appraiser made various adjustments to each of the sales for differences when compared to the subject including lot size, quality of construction, condition, dwelling size, bathrooms, basement size, basement finish, garage size and outdoor amenities, resulting in adjusted prices ranging from \$428,600 to \$456,416. On page 6 of the report in the Addendum, McDonald reported most emphasis was placed on sale #1, which was most similar to the subject in age, style and quality and concluded an estimated market value of \$435,000 as of January 1, 2021.

Based on this evidence, the appellant requested an 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 \$159,058. The subject's assessment reflects a market value of \$477,079 or \$131.94 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 response to the appellant's evidence, the board of review submitted a memorandum and data prepared by the Crete Township Assessor's Office. The assessor stated that while the subject

dwelling is a one-story design, two of the four comparables utilized in the appraisal report are two-story dwellings. The assessor also stated that of the two one-story dwellings, only one is located in the unincorporated Crete area.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales located from .4 of a mile to 4.5 miles from the subject. The parcels range in size from 22,984 to 471,753 square feet or from .53 of an acre to 10.83 acres of land area. Each parcel is improved with a one-story dwelling of brick or brick and frame exterior construction ranging in size from 2,103 to 3,250 square feet of living area. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 600 to 1,018 square feet of building area. The properties sold from May 2019 to September 2020 for prices ranging from \$299,900 to \$500,000 or from \$126.04 to \$153.85 per square foot of living area, including land. The board of review, through the township assessor, also submitted assessment information on one comparable property to show the subject was being uniformly assessed.

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 Board finds the best evidence of market value in the record to be the appraisal submitted by the appellant which contains parcels more similar in size that are improved with dwellings that are more similar in size, age, foundation and other features when compared to the subject than are the comparable sales presented by the board of review. The comparables in the appellant's appraisal are highly similar to the subject in living area square footage whereas three board of review comparables are from 30% to 42% smaller than the subject dwelling. Additionally, board of review comparable #4 has a significantly larger site size when compared to the subject and three of the four comparables sold in 2019, less proximate in time to the assessment date at issue, than did the comparable sales found in the appellant's appraisal. Thus, the Board finds the unadjusted less similar comparable sales presented by the board of review are given less weight than the well-reasoned appraisal report submitted by the appellant. The Board also gives less weight to the board of review's assessment equity evidence, as this evidence is not responsive to the overvaluation argument brought by the appellant.

The subject's assessment reflects a market value of \$477,079 or \$131.94 per square foot of living area, including land, which is above the appraised value conclusion of \$435,000 or \$120.30 per square foot of living area, including land. Therefore, the Property Tax Appeal Board finds the subject property had a market value of \$435,000 as of the assessment date at issue. Since market value has been established the 2021 three year average median level of assessments for Will

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County of 33.34% 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: February 20, 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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