



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

APPELLANT: David Cryer  
DOCKET NO.: 13-00214.001-R-1  
PARCEL NO.: 30-07-27-205-006-0000

The parties of record before the Property Tax Appeal Board are David Cryer, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, 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:** \$14,836  
**IMPR.:** \$35,090  
**TOTAL:** \$49,926

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 2013 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 is improved with a one-story single-family dwelling of frame exterior construction that contains 3,206 square feet of living area.<sup>1</sup> The dwelling was constructed in

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<sup>1</sup> The appellant reported a dwelling size of 2,276 square feet, but provided no evidence to support that assertion. The assessing officials provided a copy of the subject's property record card which included a schematic drawing to

1952. Features of the home include a concrete slab foundation, central air conditioning and a fireplace. The property has a 1.12-acre site and is located in Joliet, Joliet Township, Will County.

The appellant's appeal is based on overvaluation and contention of law. The appellant argued in a brief that the Will County Board of Review failed to abide by provisions of the Property Tax Code (35 ILCS 200/16-55; P.A. 96-1083) and the guidance provided by the Illinois Department of Revenue in considering foreclosures and short sales in accordance with the new statutory language in the Property Tax Code regarding "compulsory sales."

In support of the overvaluation argument, the appellant submitted information on three comparable sales located within four blocks of the subject property. The comparables are described as one-story dwellings of frame and masonry construction that range in size from 1,600 to 2,200 square feet of living area. The dwellings range in age from 51 to 53 years old. Two of the comparables have 1,000 square foot basements, one of which also has finished area. One of the comparables has central air conditioning, each have one or two fireplaces and each has one or two garages ranging in size from 440 to 624 square feet of building area. The comparables have sites ranging in size from 15,000 to 46,400 square feet of land area. The comparables sold from February 2012 to August 2013 for prices ranging from \$48,000 to \$75,000 or from \$21.82 to \$46.88 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$25,000 which would reflect a market value of approximately \$75,000 or \$23.39 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal." Based on the copy of the Notice of Final Decision on Assessed Value by the Board of Review for 2013 the subject's total assessment was \$55,610. The subject's assessment reflects a market value of \$167,550 or \$52.26 per square foot of living area, including land, when applying the 2013 three year average median level of assessment for Will County of 33.19% as determined by the Illinois Department of Revenue.

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support the stated dwelling size of 3,206 square feet. The Board finds the board of review submitted the best evidence of dwelling size on this record.

The board of review presented a memorandum from the Joliet Township Assessor's Office along with a grid analysis with attached property record cards for the appellant's comparable sales. The board of review reported a slightly larger dwelling size for comparable #1 with frame exterior construction; comparable #2 was a part 1.5-story and part one-story dwelling with a full basement with no reported finished area; and comparable #3 was a slightly smaller dwelling of brick exterior construction with a carport. The township reported that the appellant's comparables were all foreclosures. Based on the grid of the board of review, the appellant's comparables sold for prices ranging from \$21.22 to \$49.47 per square foot of living area, including land.

In support of the subject's assessment, the board of review through the township assessor provided a grid analysis of four comparable sales. The assessor also reported that "we use the median level of sales not the average." The comparables consist of one-story frame or masonry dwellings that were built between 1957 and 1967. The homes range in size from 1,672 to 2,046 square feet of living area. Three of the comparables have full basements and central air conditioning. Three of the comparables also have a fireplace and three of the comparable have an attached or a detached garage of either 528 or 576 square feet of building area. These properties sold between February 2012 and April 2013 for prices ranging from \$120,000 to \$162,000 or from \$71.77 to \$87.66 per square foot of living area, including land.

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.

As to the contention by the board of review that the appellant presented foreclosure sales, the Property Tax Appeal Board takes judicial notice that Public Act 96-1083 amended the Property Tax

Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to the assessment date at issue, January 1, 2012.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. None of the comparables is particularly similar to the subject dwelling in size and/or foundation. These seven comparables sold for prices ranging from \$48,000 to \$162,000 or from \$21.22 to \$87.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$167,550 or \$52.26 per square foot of living area, including land, which is above the range established by the comparable sales in this record in terms of overall value. The Board finds the subject's estimated market value based on its assessment does not appear to be justified when giving due consideration to the subject's age, exterior construction, dwelling size and lack of a basement as compared to the majority of the comparable properties presented by both parties.

Accepted real estate valuation theory also provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The subject dwelling contains 3,206 square feet of living area whereas the

comparable dwellings range in size from 1,672 to 2,262 square feet of living area. The subject property also has a much larger land area than any of the comparables presented.

Based on the record evidence, the Property Tax Appeal Board finds a reduction in the subject's 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.

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Chairman

*K. L. Ferr*

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Member

*Mark Albino*

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Member

*Jerry White*

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Member

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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: September 18, 2015

*A. Portol*

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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 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 the subsequent year 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.

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.