

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Peggy Gies
DOCKET NO.: 05-00386.001-R-1
PARCEL NO.: 23-15-07-104-002-0000

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

The subject property consists of a 29,700 square foot parcel improved with a quad-level style brick and frame dwelling that was built in 1979 and contains 2,513 square feet of living area. Features of the home include central air conditioning, a fireplace, a partial basement and a two-car garage.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted numerous photographs of the subject dwelling, as well as an appraisal of the subject property with an effective date of August 6, 2005. The appraiser, who was not present at the hearing to provide testimony or be cross examined regarding his preparation of the report, utilized the cost and sales comparison approaches in estimating a value for the subject or \$170,000.

In the cost approach, the appraiser estimated the subject's site value at \$42,000. No explanation of how this value had been determined was noted in the appraisal. The appraiser used the Marshall & Swift Cost Manual to estimate the subject's reproduction cost new at \$172,083. After subtracting depreciation of \$43,021, adding back the site value and including \$4,000 for site improvements, the appraiser estimated the subject's value by the cost approach at \$175,062. The appraiser determined the subject contains 1,864 square feet of living area and noted the subject's depreciation was typical for a residence of its age.

In the sales comparison approach, the appraiser examined three comparables located 0.25 to 0.52 mile from the subject. The comparables consist of one, tri-level style brick dwelling and two ranch style brick dwellings. These homes are situated on lots ranging from 0.18 acre to 1.34 acre in size, range in age

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Based on the facts and exhibits presented, 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:	\$	6,228
IMPR.:	\$	58,487
TOTAL:	\$	64,715

Subject only to the State multiplier as applicable.

from 6 to 27 years and were reported to range in size from 1,185 1,728 square feet of living area. Features of the comparables include central air conditioning and two-car garages. Two comparables have full basements, while one has a crawlspace foundation. Two comparables have one or two fireplaces. The comparables sold between November 2004 and May 2005 for prices ranging from \$138,000 and \$218,000 or from \$116.46 to \$136.93 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject for such items as location, lot size, condition, living area, foundation, porches, decks, fences and fireplaces. After adjustments, the comparables had adjusted sales prices ranging from \$129,500 to \$174,500 or from \$97.91 to \$147.26 per square foot of living area including land. Based on this analysis, the appraiser estimated the subject's value by the sales comparison approach at \$170,000.

In his final reconciliation, the appraiser placed most weight on the sales comparison approach. In the commentary section of the report, the appraiser noted the subject had several items of deferred maintenance. These items included unfinished flooring, driveway cracks, need for minor tuck pointing of the brickwork and a mechanical problem with the septic system, which he estimated would cost \$25,000 to correct.

During the hearing, the appellant testified regarding the subject's items of deferred maintenance. Under cross examination by the board of review's representative, the appellant acknowledged she had submitted no cost estimates to correct the various maintenance items because she feared the total cost would be prohibitive. The appellant also acknowledged the subject contains 2,513 square feet of living area, not 1,864 square feet, as reported by the appraiser. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$47,634, reflecting a market value of approximately \$143,260.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$64,715 was disclosed. The subject has an estimated market value of \$194,632, as reflected by its assessment and Will County's 2005 three-year median level of assessments of 33.25%.

In support of the subject's assessment, the board of review submitted the subject's property record card, property record cards for the appellant's appraisal comparables, a letter prepared by the township assessor and a revised grid of the comparables, wherein several discrepancies were corrected. The revised grid indicated the appellant's three appraisal comparables contain, respectively, 1,628, 1,712 and 1,631 square feet of living area, not 1,185, 1,721 and 1,278 square feet, as reported by the appellant's appraiser. The assessor's letter noted the appellant's appraisal comparable 1 is located in a different township than the subject and that appraisal comparables 2 and 3 are ranch style dwellings. The board of

review submitted no comparable sales or other evidence in support of the subject's estimated market value. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative stated that the appellant's appraiser was not present at the hearing to provide testimony or be cross-examined regarding the appraisal's preparation and requested that the report consequently be given little or no weight in the Property Tax Appeal Board's analysis.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted. The appellant argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The appellant in this appeal submitted an appraisal of the subject property with an estimated market value for the subject of \$170,000. The Board gave no weight to this market value estimate because the appraiser was not present at the hearing to provide testimony regarding the report's preparation, or to be cross-examined by the board of review. The Board will, however, consider the raw sales data in the appraisal.

The Board gave little weight to the three comparable sales examined by the appellant's appraiser because they were all 32% to 35% smaller in living area when compared to the subject. Further, comparables 2 and 3 are ranch style dwellings, dissimilar in design when compared to the subject's quad-level design. Comparable 2 also had no basement, dissimilar to the subject's partial basement. The Board finds the appellant's appraiser made numerous significant adjustments to the comparable sales ranging from \$36,500 to \$49,500 in an apparent effort to make them comparable to the subject. The Board finds the necessity of making such significant adjustments to comparables undermines their use as comparables and accordingly gives these properties little weight for this reason as well. The Board also finds the appellant's appraiser estimated the subject contains 1,864 square feet of living area, while the board of review contends it contains 2,513 square feet. At the hearing, the appellant acknowledged the subject contains 2,513 square feet. This error further calls into question the reliability of the appellant's appraisal.

The Board finds the board of review submitted no appraisal or comparable sales in support of the subject's assessment. Notwithstanding the board of review's failure to adequately

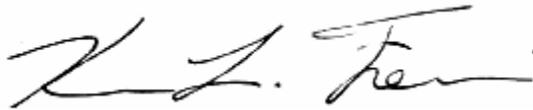
support the subject's assessment, the Property Tax Appeal Board finds the appellant has failed to meet her burden of proving overvaluation by a preponderance of the evidence, due to the aforementioned numerous and significant deficiencies in the appellant's appraisal. Finally, regarding the appellant's contention that numerous items of deferred maintenance regarding the subject's driveway, flooring and brickwork have diminished the subject's value, the Board finds the appellant submitted no contractor estimates or other evidence of the cost to remedy these items. The appellant further submitted no market evidence to demonstrate any loss in the subject's market value associated with the deficiencies.

In summary, the Property Tax Appeal Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

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.



Chairman



Member



Member



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: October 10, 2008



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.