



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

APPELLANT: James & Dorothy Armbruster
DOCKET NO.: 06-00295.001-R-1
PARCEL NO.: 16-05-30-408-003-0000

The parties of record before the Property Tax Appeal Board are James & Dorothy Armbruster, the appellants; 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: \$44,278
IMPR: \$101,921
TOTAL: \$146,199

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 18,248 square foot parcel improved with a three year-old, one-story brick dwelling that contains 2,530 square feet of living area. Features of the home include central air conditioning, a fireplace, a 780 square foot garage and a full unfinished basement.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property wherein the appraiser used the cost and sales comparison approaches to estimate the subject's market value as of August 16, 2006 to be \$401,000. The appraiser was not present at the hearing to provide testimony and explain his methodology, or to be cross examined. The appraisal included a detailed drawing of the subject dwelling whereby the appraiser determined the subject contains 2,466 square feet of living area.

In the cost approach, the appraiser the appraiser relied on land sales in the area to estimate the subject's site value at \$155,000. He used the Marshall & Swift manual to estimate the subject's replacement cost at \$262,330. After subtracting depreciation of \$17,497 and adding \$15,000 for "as is" site improvements, then adding back the site value, the appraiser estimated the subject's value by the cost approach at \$414,833.

In the sales comparison approach, the appraiser detailed three comparable sales and one sales listing. The comparables consist of one-story style brick or brick and frame dwellings that range in age from 3 to 5 years and range in size from 2,273 to 2,692 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, three-car garages and full or partial basements, two of which contain finished areas. The comparable sales sold between January 2006 and May 2006 for prices ranging from \$336,000 to \$525,000 or from \$131.87 to \$199.54 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject, such as lot size, view, room count, living area, basement finish and various amenities. After this process, the comparables had adjusted sales prices ranging from \$394,325 to \$453,375 or from \$149.28 to \$173.48 per square foot of living area including land. Based on this analysis, the appraiser estimated a value for the subject by the sales comparison approach at \$401,000.

Although he did not explain so in his reconciliation, the appraiser apparently relied mostly on the sales comparison approach to derive his value conclusion. Based on this evidence, the appellants requested the subject's assessment be reduced to \$125,458.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$150,576 was disclosed. The subject has an estimated market value of \$452,044 or \$178.67 per square foot of living area including land, as reflected by its assessment and Will County's 2006 three-year median level of assessments of 33.31%.

In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, along with property record cards and a grid analysis of four comparable properties. The board of review's grid contains assessment information on all four comparables, but sales information on only one property. The comparables consist of one-story style brick or brick and stone dwellings that range in age from three to five years and range in size from 2,157 to 2,559 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 659 to 797 square feet of building area and full unfinished basements. The one comparable sale submitted by the board of review sold in December 2006 for \$370,000 or \$171.53 per square foot of living

area including land. The board of review's four comparables had total assessments ranging from \$126,231 to \$159,960 and improvement assessments ranging from \$97,017 to \$114,536 or from \$44.59 to \$44.98 per square foot of living area.

Regarding the subject's living area, the assessor's letter claimed the deputy assessor revisited the subject in October 2006 to verify the subject's living area at 2,530 square feet of living area, based on physical measurements. The assessor opined the appellants' appraiser may have relied on blueprints, rather than actual measurements.

The assessor's letter also states the appellants' appraisal comparables actually contain 2,273, 2,692, 2,575 and 2,198 square feet of living area, respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Board further finds a reduction in the subject property's assessment is warranted. The appellants contend 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellants submitted an appraisal of the subject property with an estimated market value of \$401,000. Since the appraiser was not present at the hearing to provide testimony and explain his methodology, or to be cross examined, the Board gives no weight to the value estimate. However, the Board will consider the raw sales data in the appraisal, along with the one comparable sale submitted by the board of review in support of the subject's assessment.

The Board finds the parties disputed the subject's living area. The appellants contend the appraiser measured the subject dwelling, determining it contains 2,466 square feet of living area. However, the subject's property record card includes a detailed drawing that depicts the subject as having 2,530 square feet of living area. In the appraiser's absence, the Property Tax Appeal Board finds the best evidence of the subject's living area is the floor plan drawing on the subject's property record card. Therefore, the Board finds the subject contains 2,530 square feet of living area.

The Board gave no weight to comparable 4 in the appellant's appraisal because it was a listing, not an actual sale, and cannot therefore be relied on to reliably indicate the subject's

market value. The Board also gave less weight to comparable 3 in the appellants' appraisal because it required \$71,625 in adjustments by the appraiser. The Board finds that when a property needs significant adjustments to make it appear similar to the subject, its suitability as a comparable is doubtful. The Board gave less weight to the board of review's sole comparable sale because it is significantly smaller in living area when compared to the subject and its sale price of \$171.53 per square foot of living area including land does not support the subject's estimated market value as reflected by its assessment. The Board finds comparables 1 and 2 in the appellants' appraisal were similar to the subject in terms of style, age, size and features and had adjusted sales prices of \$149.28 and \$173.48 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$178.67 per square foot of living area including land is not supported by these most similar comparables in the record. Therefore, the Board finds the subject had a market value of \$438,904.

In summary, the Property Tax Appeal Board finds the appellants have met their burden of proving overvaluation by a preponderance of the evidence. Since market value has been established, the Will County 2006 three-year median level of assessments of 33.31% 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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 28, 2009

Allen Castrovillari

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.