



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

APPELLANT: Linda Chalupa
DOCKET NO.: 06-00383.001-R-1
PARCEL NO.: 15-08-24-100-013-0000

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

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: \$39,532
IMPR.: \$61,519
TOTAL: \$101,051

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 4-acres has been improved with a one-story single-family dwelling of frame construction which was built in 1973. The dwelling consists of 2,225 square feet of living area and features a partial unfinished basement, central air conditioning, two fireplaces, and an attached three-car garage of 864 square feet of building area. The property also features a deck and is located in New Lenox, New Lenox Township, Will County.

In support of this overvaluation complaint, the appellant filed an appraisal of the subject property with the Property Tax Appeal Board along with color photographs and some contractor bids for repair work to demonstrate the "state of disrepair" decreasing the subject's market value.

The appraisal was performed by Barbara Seivert of Northern Illinois Real Estate Appraisers for real estate tax purposes. The appraiser described the subject parcel as 174,900 square feet of wooded land area and the dwelling as having 2,308 square feet

of living area. The property is serviced by a well and septic. As to the subject property, the appraiser noted the subject has a large deck overlooking a small lake; however, the property was noted to be in below average condition including, but not limited to, water damage at skylights, ceilings, around windows, and along the master bedroom fireplace; foundation settlement was noted at the front entrance and other areas affecting doors and the garage door; the deck was in poor condition with repair needed. There were no physical deficiencies that affected the livability, soundness or structural integrity of the property.

Under the sales comparison approach the value, the appraiser analyzed three comparable sales and one listing located within 1.39 miles of the subject property. The comparables were described as parcels ranging in size from 10,000 to 13,000 square feet of land area which were improved with one-story dwellings of frame or brick and frame exterior construction and which were 29 to 33 years old. Features of the comparables included full or partial basements, three of which were finished, central air conditioning, and two-car garages. No mention was made of fireplace(s) for the subject or comparables. The comparable dwellings ranged in size from 1,342 to 2,461 square feet of living area. The three properties sold between March and September 2006 for prices ranging from \$239,000 to \$256,500 or from \$104.22 to \$140.51 per square foot of living area including land; using 99% of the listing price comparable #4 had a value of \$252,450 or \$188.11 per square foot of living area.

The appraiser noted adjustments to the comparables for site size, condition, view, room count, dwelling size, full basement and finish, and garage size; each comparable was further reduced by \$10,000 for an estimate to "improve fireplace damage" which the appraiser further described in the addendum. The appraiser then arrived at adjusted sales prices for the comparables ranging from \$226,202 to \$248,940 or from \$91.91 to \$185.50 per square foot of living area including land. Based on this analysis under the sales comparison approach, the appraiser estimated the subject's market value at \$239,000 or \$103.55 per square foot of living area including land given a size of 2,308 square feet for the subject property.

The appraiser also performed a cost approach to value where the land value was estimated at \$60,000 or \$15,000 per acre. The appraiser determined the replacement cost new of the improvements using the Marshall & Swift Residential Cost Handbook for a total of \$333,580; physical depreciation of \$166,790 was deducted. The "as is" value of site improvements of \$15,000 was added for an indicated value under the cost approach of \$241,790.

In reconciling the two approaches to value, the appraiser placed most weight on the sales comparison approach as it best reflected the actions of buyers in the marketplace. The appraiser then concluded an estimate of fair market value of \$239,000 as of September 18, 2006 for the subject property.

On the Residential Appeal form, appellant requested a total assessment for the subject property of \$79,666 which would reflect the market value estimated in the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" as required by the Property Tax Appeal Board wherein the subject's final assessment of \$101,051 was disclosed. The final assessment of the subject property reflects a market value of approximately \$303,365 or \$136.34 per square foot of living area including land using the 2006 three-year median level of assessments for Will County of 33.31% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a chart purporting to depict three of the sales comparables from the appellant's appraisal and five comparables suggested by the board of review along with applicable property record cards. The board of review also noted that the comparables in the appellant's appraisal were not in the subject's neighborhood and were ½-acre lots as compared to the subject's 4-acre lot.

As to the comparables from appellant's appraisal, only sales comparables #2 and #3 from the appraisal were identified with applicable property record cards. The board of review submitted property record cards which reflect these dwellings consist of 1,512 and 1,360 square feet of living area, respectively, as compared to the appraisal report's contention that the dwellings consist of 1,701 and 2,461 square feet of living area, respectively. With these changes in size, the board of review further reported these comparables sold for \$158.07 and \$188.60 per square foot of living area including land, respectively.

The board's five suggested comparables were briefly described as properties that sold between 2004 and 2006 for prices ranging from \$229,000 to \$389,000 or from \$166.67 to \$226.56 per square foot of living area including land given that the dwellings ranged in size from 1,304 to 2,052 square feet of living area. From the property record cards, the properties were found to have parcels ranging in size from 20,000 square feet to 3-acres and were improved with one-story or one and one-half-story dwelling of frame or frame and masonry construction, four of which were built between 1951 and 1986, one had no date of construction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant reiterated her position that contractor estimates for repair work should reduce the market value of the subject property. As to the five comparables presented by the board of review, the appellant contends comparable #2 has no record of sale as shown on the property record card contrary to the board's assertion that it sold in 2006 for \$389,000. Appellant further contended that sales data from 2004 and 2005 was stale for the instant 2006 assessment appeal. In conclusion,

appellant noted that the comparable properties do not have the condition (repair/disrepair) of the subject dwelling.

After reviewing the record and considering the evidence submitted by the parties, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that a reduction in the subject's assessment is not warranted.

The appellant argued that the subject's assessment was not reflective of market value. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$239,000 after analyzing three sales and one listing. It is apparent from a review of the appraisal report that the appraiser sought to adjust the estimate of value for the poor condition of the subject dwelling. Upon examination of the report, however, the Board finds that the adjustments made by the appraiser for site/location/view were problematic at best given that the subject parcel is a 4-acre wooded site and the comparables were no larger than 13,000 square feet or less than 1/3 of an acre. For example, the appraiser adjusted the comparables by \$10,000 each for their more than 3-acre smaller size; in contrast, in the cost approach, the appraiser found the subject property to have a land value of \$15,000 per acre, meaning that the adjustments made by the appraiser to the comparables fails to sufficiently take into account the land size differences. Moreover, sales comparables #2, #3 and #4 were each significantly smaller in dwelling size than the subject and not appropriate for comparison. Likewise, the Property Tax Appeal Board finds that board of review comparables #2, #3, #4 and #5 were each significantly smaller, different in age, and/or had differing lot sizes than the subject which render these properties not similar to the subject.

Thus, while there were stark differences between the subject and each of the comparables presented by both parties, in examining all nine comparables presented, these comparable sales/listings range from \$239,000 to \$389,000 or from \$104.22 to \$226.56 per square foot of living area including land. The subject property based on its assessment has an estimated market value of \$303,365 or \$136.34 per square foot of living area including land using the 2006 three-year median level of assessments for Will County of 33.31%, which is well below the market value on a per square foot basis of most of the comparables presented by the parties and thus appears to reflect the poor condition of the subject dwelling in its assessed value. Thus, the Property Tax Appeal

Board finds that no reduction in subject's assessment is warranted on grounds of overvaluation. In addition, this conclusion is further supported by the July 1988 purchase price of the subject property for \$265,000 such that in 18 years the estimated market value of the property has only increased by about \$38,000.

In summary, the Board finds that the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.

Ronald 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: January 26, 2010

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.