



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

APPELLANT: Michael D. Johns  
DOCKET NO.: 06-00409.001-R-1  
PARCEL NO.: 21-14-28-302-039-0000

The parties of record before the Property Tax Appeal Board are Michael D. Johns, 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:** \$21,500  
**IMPR.:** \$123,152  
**TOTAL:** \$144,652

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 2.9-acre parcel improved with a five year-old, part two-story and part one-story style brick and frame dwelling that contains 2,937 square feet of living area. Features of the home include central air conditioning, a fireplace, a 670 square foot attached garage and a full basement with 700 square feet of finished area.

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 an appraisal of the subject property. The appraiser, who was not present at the hearing to provide testimony regarding his preparation of the report or be cross examined, used only one of the three traditional approaches to estimate the subject's market value at \$368,000 as of August 22, 2006.

In the sales comparison approach, the appraiser examined three comparable sales located two to three blocks from the subject. The comparables consist of two, one-story brick dwellings and one, two-story brick and frame dwelling. The comparables range in age from 9 to 12 years and range in size from 2,476 to 2,702 square feet of living area including land. Features of the comparables include central air conditioning, two-car or four-car garages and full basements, one of which has four finished rooms. Two comparables have a fireplace and a deck and one has a sunroom and a patio. These properties sold between June 2004 and July 2005 for prices ranging from \$335,000 to \$349,000 or from \$127.68 to \$140.95 per square foot of living area including land. The appraiser adjusted the comparables' sale prices for such factors as lot size, living area, basement finish, garage size and other amenities. After adjustments, the comparables had adjusted sales prices ranging from \$359,000 to \$385,100 or from \$134.05 to \$155.53 per square foot of living area including land. Based on this analysis, the appraiser estimated the subject's value by the sales comparison approach to be \$368,000. Based on this evidence, the appellant requested the subject's assessment be reduced to \$121,400.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$144,652 was disclosed. The subject has an estimated market value of \$434,260 or \$147.86 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 property record cards and a grid analysis of three comparable properties located in the subject's subdivision. The comparables consist of two, part one-story and part two-story and one, two-story style masonry or frame and masonry dwellings that range in age from 8 to 13 years and range in size from 3,033 to 3,225 square feet of living area. Features of the comparables include central air conditioning, a fireplace, garages that contain from 989 to 1,563 square feet of building area and full unfinished basements. These properties have improvement assessments ranging from \$122,152 to \$125,944 or from \$39.05 to \$40.51 per square foot of living area. The subject has an improvement assessment of \$123,152 or \$41.93 per square foot of living area. The board of review's grid indicated that comparables 1 and 3 sold in March 2001 and March 2005 for prices of \$340,000 and \$478,000 or \$105.43 and \$153.25 per square foot of living area including land, 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 Property Tax Appeal Board further finds no reduction in the subject property's

assessment is warranted. The appellant argued overvaluation as the 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted an appraisal of the subject property with a market value estimate of \$368,000 as of the report's effective date of August 22, 2006. However, since the appraiser was not present at the hearing to provide testimony or be cross examined, the Board gives no weight to the appraisal's value conclusion, but will consider the raw sales data in the report. The board of review submitted two comparable sales for the Board's consideration. The Board gave less weight to the appellant's appraisal comparables #2 and #3 because they were one-story brick dwellings, dissimilar to the subject's brick and frame, part one-story and part two-story design. The Board also gave less weight to the board of review's comparable #1 because it sold in March 2001, too long before the subject's January 1, 2006 assessment date to be a reliable value indicator for the subject. The Board finds the appellant's appraisal comparable #1 and the board of review's comparable #3 were similar to the subject in terms of design, exterior construction, size and features and sold for prices of \$127.68 and \$153.25 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$147.86 per square foot of living area including land falls between the two most representative comparables in the record. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, 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.

*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: November 25, 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.