



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

APPELLANT: Jean Tolchinsky & Cheryl Hruby  
DOCKET NO.: 07-00148.001-R-1 through 07-00148.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jean Tolchinsky & Cheryl Hruby, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-00148.001-R-1	23-15-08-425-033-0000	14,820	74,454	\$89,274
07-00148.002-R-1	23-15-08-424-015-0000	4,059	0	\$4,059

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels totaling approximately 0.99-acre, one of which is improved with a 16 year-old, two-story frame dwelling that contains 2,375 square feet of living area. Features of the home include central air conditioning, a 745 square foot garage, a fireplace and a partial unfinished basement. The subject is located in Crete, Crete Township, Will County.

The appellants submitted evidence to 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 estimated the subject's market value as of the report's January 1, 2007 effective date at \$280,000, using only the sales comparison approach. The appraisal included a detailed floor plan by which the appraiser estimated the subject's living area to be 2,416 square feet. The appraiser analyzed three comparable properties located 0.07 mile to 0.26 mile from the subject. The comparables consist of two, two-story frame or brick and frame dwellings and one, "step ranch" style dwelling. These homes were situated on

lots described as irregular or 0.5-acre in size and range in living area from 1,569 to 2,279 square feet of living area. Features of the comparables include central air conditioning, a fireplace, two-car garages and full or partial basements, two of which have recreation rooms and/or a den. The comparables were reported to have sold between February and September 2006 for prices ranging from \$227,500 to \$299,000 or from \$131.20 to \$145.00 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject, such as financing concessions, site, view, construction quality, room count, living area, basement size and finish, utility, garage size and porches or patios. After adjustments, the appraiser had adjusted sales prices ranging from \$260,400 to \$287,500 or from \$122.96 to \$165.97 per square foot of living area including land.

The appellants also submitted a grid analysis of two additional comparables. The comparables were described as one-story or two-story frame dwellings that were 18 and 147 years old, respectively, although the latter home was remodeled 16 years ago. The comparable dwellings contain 1,878 and 2,731 square feet, respectively, and have features that include central air conditioning, one or two fireplaces and two-car garages. One comparable has a partial basement with 1,000 square feet of finished area and the other comparable has no basement. These homes are situated on lots of 12,540 and 44,160 square feet and were reported to have sold in October 2006 or May 2007 for prices of \$206,500 and \$235,000 or \$75.61 and \$125.13 per square foot of living area including land. The appellants also reported these two comparables had improvement assessments of \$55,109 and \$70,140 or \$25.68 and \$29.34 per square foot of living area. Finally, the two comparables had land assessments of \$11,628 and \$15,555. Based on this evidence the appellants requested the subject's assessment be reduced to \$93,333, reflecting the market value in their appraisal.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$97,959 was disclosed. The subject has an estimated market value of approximately \$293,290 or \$123.49 per square foot of living area including land, as reflected by its assessment and the Will County 2007 three-year median level of assessments of 33.40%.

In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid analysis of the subject and three properties, two of which were comparables #1 and #3 in the appellants' appraisal and one of which was a new comparable. The new comparable is a ranch style dwelling that was reported to contain 1,647 square feet of living area and was situated on a 0.33-acre lot. This property had features that include central air conditioning, a fireplace, a full unfinished basement and a 501 square foot garage. The comparable sold in May 2006 for \$239,900.

Also, the board of review's grid and property record card depicted the subject as containing 2,375 square feet of living area, and comparables #1, #2 and #3 as ranging in size from 1,647 to 2,692 square feet of living area. Numerous adjustments were made to all three comparables, such that their adjusted sales prices ranged from \$324,344 to \$373,819 or from \$120.82 to \$197.89 per square foot of living area including land. The total amount of adjustments to the comparables' sales prices ranged from \$26,246 to \$88,919. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After reviewing the record 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board first finds the parties disputed the subject's living area. The appellants' appraisal included a detailed floor plan drawing depicting the subject as having 2,416 square feet of living area, while the subject's property record card includes a drawing depicting the subject as containing 2,375 square feet. The Board finds this difference is negligible under the circumstances here, where the appellants also reported 2,416 square feet in their submission.

The Board finds the appellants submitted an appraisal of the subject property with a market value estimate of \$280,000, along with two additional comparable sales. The board of review submitted a grid depicting two of the appellants' appraisal comparables, along with one additional comparable. The Board gave less weight to the appellants' two grid comparables because they differed significantly in living area and/or age when compared to the subject. The Board also gave little weight to two of the board of review's comparables because their one-story design differed from the subject's two-story design. The Board further finds the adjustments made to the appellants' comparables in the board of review's grid were excessive - in two cases, these adjustments totaled \$84,444 and \$88,919, respectively. The Board finds when adjustments of this magnitude are required to make a property appear similar to the subject the similarity is questionable at best. The Board next finds comparable #2 in the appellants' appraisal, while a two-story home like the subject, was considerably smaller in living area at 1,569 square feet. Comparable #3 in the appellants' appraisal was a one-story home

dissimilar to the subject in design and presented by the board of review with numerous adjustments.

Next, the Board finds comparable #1 in the appraisal was similar to the subject in terms of design, age, size and most features. However, this property's property record card depicts the home as containing 2,692 square feet of living area, rather than 2,279 square feet as depicted in the appellants' appraisal. The Board finds this discrepancy is significant and will rely on the property record card, since it is a public record, and since the appraisal contains no indication that the appraiser measured the living area of this comparable to support his or her size estimate. The Board further finds that since adjustments to this property made by the appellants' appraiser and the board of review were so widely divergent, the raw sales price will be used to determine if the comparable supports a reduction in the subject's assessment. The comparable sold in September 2006, just three months prior to the January 1, 2007 assessment date at issue in this appeal, for \$299,000 or \$111.07 per square foot of living area including land, based on a living area of 2,692 square feet. The subject's estimated market value as reflected by its assessment of \$123.49 per square foot of living area (using 2,375 square feet) including land is not supported by the most representative comparable in this record. Based on this analysis, the Board finds a reduction in the subject's assessment 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 M. Louie*

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: May 20, 2011

*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.