



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

APPELLANT: Michael Johns  
DOCKET NO.: 07-00234.001-R-1  
PARCEL NO.: 21-14-28-302-039-0000

The parties of record before the Property Tax Appeal Board are Michael 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:** \$26,250  
**IMPR:** \$123,152  
**TOTAL:** \$149,402

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 2.68-acre parcel improved with a five year-old, part two-story and part one-story style frame and masonry constructed dwelling that contains 2,937 square feet of living area. Features of the home include central air conditioning, a fireplace, a three-car garage and a full, partially finished basement.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process regarding the subject's improvements and land as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property

with an effective date of August 22, 2006. The appraiser, who was not present to testify regarding his methodology or final value conclusion, or be cross examined, used only the sales comparison approach in estimating the subject's market value at \$368,000. The appraiser examined four comparable sales and one active listing. These properties were located two to three blocks from the subject, have lots that range in size from 1.0 acre to 1.6 acres and are improved with two-story or one-story brick or brick and frame dwellings. The comparables range in age from nine to fourteen years and range in size from 2,476 to 3,363 square feet of living area. Features of the comparables include central air conditioning, two-car or four-car garages and full basements, two of which have two or four finished rooms. Four comparables have decks and fireplaces while one has a sun room and patio. Comparables one, two, three and five sold between June 2004 and January 2006 for prices ranging from \$335,000 to \$389,000 or from \$115.67 to \$140.95 per square foot of living area including land. Comparable four was reported to have been listed for sale for 167 days for \$349,900, reduced to \$336,900.

The appraiser adjusted the comparables for such items as lot size, construction quality, living area, basement finish, garage size and various amenities. After adjustments, the comparables had adjusted sales or listing prices ranging from \$356,500 to \$399,600 or from \$118.82 to \$155.53 per square foot of living area including land.

The appellant also submitted a grid analysis detailing three additional comparables, although only one was reported to have sold. Comparable one was reported to have sold in November 2006 for \$389,000 or \$130.01 per square foot of living area including land. Features of this comparable are included in the discussion of the appellant's grid comparables in the next paragraph.

Regarding the inequity argument, the appellant submitted assessment information on the three comparables described in the grid analysis. The comparables consist of two-story masonry or frame and masonry dwellings that range in age from 6 to 15 years and contain 2,965 or 2,992 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces and two-car, 2.5-car or three-car garages. Two comparables have unfinished basements and one has a full unfinished lookout basement. These properties have improvement

assessments ranging from \$101,654 to \$109,487 or from \$33.23 to \$36.59 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 appellant's grid indicated the three additional comparables had lots that contain 1.16 or 1.49 acres and had land assessments of \$20,500 or \$21,500 or from \$13,758 to \$18,103 per acre. The subject has a land assessment of \$26,250 or \$9,795 per acre. Based on this evidence, the appellant requested a reduction in the subject's assessment.

During the hearing, the appellant argued the subject's land assessment should be reduced to \$21,500 and that possible construction of a new airport in the Peotone area had negatively impacted housing values in the subject's neighborhood. The appellant submitted no credible market evidence to support this contention.

The board of review submitted its "Board of Review Notes on Appeal", wherein the subject property's total assessment of \$149,402 was disclosed. The subject has an estimated market value of \$447,311 or \$152.30 per square foot of living area including land, as reflected by its assessment and Will County's 2007 three-year median level of assessments of 33.40%.

In support of the subject's estimated market value as reflected by its assessment the board of review submitted a grid analysis of six comparable properties located in the subject's subdivision, three of which sold, and one of which is located on the subject's street. The comparables have lots ranging in size from 1.43 to 3.9 acres that are improved with part two-story and part one-story masonry, frame, or masonry and frame dwellings that range in age from 8 to 14 years. These homes range in size from 2,437 to 3,265 square feet of living area and have features that include central air conditioning, a fireplace, garages that contain from 661 to 1,563 square feet of building area and full or partial unfinished basements. One comparable has a swimming pool. The three comparable sales took place between March 2001 and January 2007 for prices ranging from \$340,000 to \$530,000 or from \$105.43 to \$162.33 per square foot of living area including land. The board of review also submitted Exhibit 1, which is a list of thirteen comparable sales that include the three comparable sales described here. The thirteen comparables consist of one-story, 1.5-story, two-story, or part two-story

and part one-story homes that were built between 1992 and 2005 and range in size from 1,196 to 3,962 square feet of living area. The comparables reportedly sold for prices ranging from \$260,000 to \$535,000. No other descriptive information was provided for these properties.

In support of the subject's improvement assessment, the board of review submitted assessment data on the six comparables described above. These properties have improvement assessments ranging from \$107,050 to \$125,944 or from \$35.02 to \$43.93 per square foot of living area.

In support of the subject's land assessment, the board of review submitted land assessment data on the same six comparables used to support the subject's improvement assessment. The comparables had land assessments ranging from \$12,850 to \$26,250 or from \$6,731 to \$15,035 per acre. 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 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 (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 an effective date of August 2006 wherein the appraiser estimated the subject's market value at \$368,000. However, the appraiser was not present at the hearing to provide testimony regarding the preparation of the report or to be cross examined. Therefore, the Board gives no weight to the appraisal's value conclusion, but will consider raw sales data on the four comparable sales in the appraisal. The Board gave little weight to the sale listing included in the appraisal, since there are other similar comparables that have sold proximate to the subject's assessment date. The appellant also submitted information on one additional comparable sale in his grid of three properties. The board of review submitted three

comparable sales located in the subject's subdivision. The Board gave less weight to the board of review's list of thirteen comparable sales because insufficient descriptive data was submitted to allow them to be properly compared to the subject.

In all, the Board finds the parties submitted credible evidence for eight comparable sales. The Board gave less weight to the appellant's appraisal comparables #1 and #3 and the board of review's comparables #3 and #6 because they sold a year and a half or more before the subject's January 1, 2007 assessment date and so, cannot be relied on as accurate value indicators for the subject. The Board finds the appellant's appraisal comparables #2 and #5, his additional grid comparable #1 and the board of review's comparable #4 were similar to the subject in terms of design, size, features and location and sold for prices ranging from \$118.82 to \$162.33 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$152.30 per square foot of living area including land falls within this range and is below the board of review's best comparable, which is very similar to the subject in age, is located on the subject's street and sold proximate to the subject's assessment date. The subject's estimated market value is also below the adjusted sale price of the appellant's own appraisal comparable #2. Therefore, the Board finds the evidence in the record supports the subject's estimated market value as reflected by its assessment.

The appellant also argued unequal treatment in the assessment process regarding the subject's land and improvement assessments. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the improvement inequity contention, the Board finds the parties submitted nine comparables for its consideration. The Board finds all the comparables were similar to the subject in location and most property characteristics and had improvement assessments ranging from \$33.23 to \$43.93 per square

foot of living area. The subject's improvement assessment of \$41.93 per square foot of living area falls within this range.

Regarding the land inequity contention, the Board again finds the parties submitted nine comparables. The comparables had land assessments ranging from \$12,850 to \$26,250 or from \$6,731 to \$18,103 per acre. The subject's land assessment of \$9,795 per acre falls within this range and is below the appellant's three land comparables on a per acre basis. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In summary, the Property Tax Appeal Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and additionally, has failed to prove inequity by clear and convincing evidence. Based on this analysis, the Board finds 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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mark A. Lewis*

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: December 23, 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.