



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

APPELLANT: Linda Jurus
DOCKET NO.: 07-00329.001-R-1
PARCEL NO.: 16-05-01-414-011-0000

The parties of record before the Property Tax Appeal Board are Linda Jurus, the appellant, 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: \$21,643
IMPR.: \$63,727
TOTAL: \$85,370

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 30-year old, split level style dwelling of frame and masonry construction containing 1,420 square feet of living area. Features of the home include a partial, finished lower level, central air conditioning, a fireplace, and an attached two-car garage of 521 square feet of building area. The subject property also features an inground swimming pool. The property is located in Orland Park, Homer Township, Will County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on three sales comparables said to be from 1 block to .8-mile from the subject. As supporting documentation, the appellant provided color photographs, property record card printouts from the website of the Supervisor of Assessments, and Multiple Listing Service sheets for the comparables. The properties were improved with split level style frame and masonry dwellings that range in age from 25 to 32 years old. The comparables contain either 1,367 or 1,689 square feet of living area; as split-levels, none were said to have

basements, but each had a finished lower level according the Multiple Listing Service sheets. Each comparable featured central air conditioning, a fireplace, and a 520 square foot garage. The appellant further noted other updates as identified on the various Multiple Listing Service sheets such as hardwood floors, new kitchen cabinets and Corian countertops. The sales occurred from June to December 2007 for prices ranging from \$253,000 to \$290,000 or from \$171.70 to \$188.73 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$75,897 or an estimated market value of approximately \$227,691 or \$160.35 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$90,319 was disclosed. The subject's assessment reflects an estimated market value of \$270,416 or \$190.43 per square foot of living area, land included, using the 2007 three-year median level of assessments for Will County of 33.40%. In support of the subject's assessment, the board of review presented a two-page letter from the Homer Township Assessor, a grid analysis of four comparable properties, two of which have sales data, along with applicable color photographs and property record cards.

In the assessor's letter, it is noted that features such as hardwood floors and new cabinets are not specifically assessed due to the lack of access to properties. The assessor also noted that only appellant's comparable #2 is in the subject's subdivision; moreover, appellant's comparables #1 and #3 in Derby Meadows sold for less than the property in the subject's subdivision.

The board of review presented descriptions on four comparable properties, with sales data on comparables #3 and #4. The comparables #3 and #4 consist of split level style frame and masonry dwellings that were 17 and 23 years old, respectively. The dwellings contain 1,151 and 1,439 square feet of living area and feature finished lower levels, central air conditioning, a fireplace, and a garage of either 491 or 535 square feet of building area. These two comparables sold in March and December 2006 for \$257,000 and \$270,000 or \$178.60 and \$234.58 per square foot of living area, including land, respectively. Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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's assessment is warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331

Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does support a reduction in the subject's assessment.

The parties submitted a total of five comparable sales for the Board's consideration. The Board has given reduced weight to appellant's comparables #1 and #3 due to their locations in a different subdivision from the subject. The Board has also not considered board of review comparables #1 and #2 since no recent sales data was provided for these comparables in response to the appellant's overvaluation complaint; the Board has also given less weight to board of review comparable #3 due to its substantially newer age and smaller living area square footage as compared to the subject. The Board finds appellant's comparable #2 and board of review comparable #3 to be the most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold in March 2006 and August 2007 for prices of \$171.70 and \$178.60 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$270,416 or \$190.43 per square foot of living area, including land, using the three-year median level of assessments for Will County of 33.40%. The subject dwelling has an inground swimming pool not enjoyed by either of the most similar comparables on this record, however, the Board finds the subject's assessment reflects a market value that is substantially higher than the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is 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 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: July 23, 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.