FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kevin VanDrunen
DOCKET NO.: 07-00495.001-R-2
PARCEL NO.: 23-15-12-304-021-0000

The parties of record before the Property Tax Appeal Board are Kevin VanDrunen, the appellant, by attorney Russell T. Paarlberg, of Lanting, Paarlberg & Associates, Ltd. in Schererville, Indiana; the Will County Board of Review; and the School District #201-U, intervenor, by attorney John M. Izzo of Sraga Hauser, LLC in Flossmoor.

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:	$68,342
IMPR.:	$215,558
TOTAL:	$283,900

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property of 3.02-acres has been improved with a one and one-half-story brick, stone and stucco single-family dwelling containing 5,139 square feet of living area. The dwelling was constructed in 2002 and features a walk-out style basement with extra height ceiling, a fireplace, and some finished area, central air conditioning, four fireplaces, and an attached three-car garage of 846 square feet of building area. The dwelling also features two staircases to the upper level, a screened porch with an outdoor fireplace, an outdoor kitchen area, and first and second level laundry rooms. The property is located in Crete, Crete Township, Will County.

The appellant through counsel contends both lack of uniformity and overvaluation of the subject property. In support of the inequity argument, the appellant presented a grid analysis of six

suggested comparables; in support of the overvaluation argument, the appellant presented an appraisal.

In support of the inequity argument, the appellant presented a grid analysis of six suggested comparable properties located from 600 feet to 2-miles from the subject property. The comparables had parcels ranging from .95 to 13.024-acres with land assessments ranging from $11,107 to $57,437 or from $2,390 to $14,797 per acre. The subject has a land assessment of $68,342 or $22,630 per acre.

Each of these six comparables was improved with a one and one-half, two or three-story dwelling of brick or brick and frame exterior construction. The comparable dwellings ranged in age from 4 to 85 years old and ranged in size from 3,832 to 6,054 square feet of living area. Five of the comparables had basements and one of those was reported to have 1,661 square feet of finished area. Five comparables had central air conditioning and each had a fireplace and a garage. Four comparables were reported to have in-ground swimming pools and one of those also had a pool house. One comparable also had a 2,040 square foot storage/hobby building. These comparable properties had improvement assessments ranging from $158,476 to $254,588 or from $30.31 to $45.86 per square foot of living area. The subject had an improvement assessment of $282,768 or $55.02 per square foot of living area.

In support of the overvaluation argument, the appellant submitted an appraisal report prepared by Sheryl Metz-Lesniewski with the supervision of Sharon Metz-Gohla, both of whom work for William H. Metz & Associates, Inc. The appraisal report states that it was prepared to develop an opinion of market value and has a valuation date of January 1, 2007.

The appraiser developed only the sales comparison approach to value and set forth three suggested comparables which were from 0.03 to 1.99-miles from the subject. The appraiser described the subject dwelling as a two-story structure, although the property record card denotes the subject as a one and one-half-story as did the appellant in the appeal petition. The comparables had parcels ranging from 1 to 2.2-acres of land, two of which were said to be "not wooded." The dwellings were each two-story brick or brick and frame construction ranging in age from 2 to 15 years old. The dwellings ranged in size from 3,911 to 5,371 square feet of living area and featured full basements, one of which was walkout style and two of which were finished; each dwelling had central air conditioning, one to three fireplaces, and a three-car garage. Two comparables also had in-ground swimming pools. The comparables sold from June 2004 to August 2006 for prices ranging from $624,900 to $775,000 or from $144.29 to $159.78 per square foot of living area including land. The appraiser made adjustments to the comparable sales for differences in date of sale, acreage and/or woods, view, age, condition, room count, living area square footage, walkout basement feature, basement finish, and differences in other amenities from the subject.

After adjustments, the appraiser concluded adjusted sale prices for the comparables ranging from $820,000 to $852,000 or from $152.67 to $216.29 per square foot of living area including land. The appraiser then concluded an estimated fair market value of the subject of $850,000 or $165.40 per square foot of living area including land.

Based on the foregoing evidence, the appellant requested a decrease in the subject's land assessment to $48,666 and a reduction in the improvement assessment to $192,455. The appellant's total reduced assessment request would reflect an estimated market value of $723,363.

The Board of review presented its "Board of Review Notes on Appeal" wherein the subject's final assessment of $351,110 was disclosed. Based on the assessment, the subject property has an estimated market value of $1,051,228 or $204.56 per square foot of living area, land included, based on the 2007 three-year median level of assessments in Will County of 33.40%.

The intervenor, School District #201-U, adopted the evidence submitted in this matter by the Will County Board of Review.

In support of the subject's assessment, the board of review presented a letter from the Crete Township Assessor along with a listing of vacant land sales and a grid analysis of the appellant's six comparables. Also, in the letter, the township assessor argued the subject's land assessment is uniform at $0.53 per square foot of land area based on an adjusted per acre sale mean of $69,126 per acre based upon sales from 1995 through 2004. The assessor also contended the appellant's equity comparables were scattered throughout the township, vary in age and design along with the number and type of amenities.

Based on this evidence, the board of review requested confirmation of the subject's 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 based on the evidence presented that a reduction in the subject's assessment is warranted.

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 been met and a reduction in the subject's assessment is warranted on this basis.

The appellant submitted an appraisal of the subject property with a valuation date of January 1, 2007 opining a market value for

the subject of $850,000. The board of review provided no explanation as to its determination of the estimated market value of the subject as reflected in its assessment and submitted no comparables sales or other market data to support the subject's assessment and simply requested confirmation of the assessment. The subject has an estimated market value based on its assessment of $1,051,228 or $204.56 per square foot of living area including land, which is significantly higher than the value opinion contained in the appraisal. While the appraisal may lack some basic detail as to the manner in which various conclusions were reached, in the end the Property Tax Appeal Board finds that, despite any questions that can be raised, the appraisal submitted by the appellant estimating the subject's market value of $850,000 is still the best and only evidence of the subject's market value in the record.

Based upon the market value as stated above, the Property Tax Appeal Board finds that a reduction is warranted. Since market value has been established, the three-year median level of assessment for Will County for 2007 of 33.40% shall be applied.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. 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). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further 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.

Chairman

Member

Member

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: September 24, 2010

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.