



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

APPELLANT: Rainia Teverbaugh  
DOCKET NO.: 07-00591.001-R-1  
PARCEL NO.: 14-13-205-008-0000

The parties of record before the Property Tax Appeal Board are Rainia Teverbaugh, 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:** \$ 6,700  
**IMPR.:** \$ 42,964  
**TOTAL:** \$ 49,664

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a part one-story and part two-story single family dwelling of frame and brick construction with 1,868 square feet of living area. The dwelling is constructed on a slab foundation and was built in 1975. Features of the property include central air conditioning and a detached garage with 396 square feet. The property is located in University Park, Monee Township, Will County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted two appraisals. The first appraisal, prepared by appraisers Karen A. Mora and Warren E. Albert, estimated the subject property had a market value of \$130,000 as of January 1, 2007. Neither appraiser was at the hearing. This appraisal indicated the subject dwelling had 1,626 square feet of living area. The appraisers developed only the sales comparison approach to value using three comparable sales. The comparables were described as being improved with 1.5-story dwellings of brick and vinyl exterior construction that ranged in

size from 1,220 to 1,990 square feet of living area. Each of the comparables was indicated to be in excess of 35 years old. None of the comparables had basements, each comparable had central air conditioning and two comparables had either a 1 or 2-car garage. Comparable 1 was a listing with a price of \$119,900 or \$99.09 per square foot of living area. Comparables 2 and 3 sold in June 2006 and May 2006 for prices of \$148,888 and \$152,000 or \$74.82 and \$88.17 per square foot of living area, respectively. After making adjustments to the comparables for differences from the subject, the appraisers estimated the comparables had adjusted sales prices ranging from \$124,303 to \$136,880. Based on this data the appraisers estimated the subject property had a market value of \$130,000 as of January 1, 2007.

The second appraisal, prepared by Michele Houston, estimated the subject property had a market value of \$132,000 as of September 7, 2007. The appraiser was not present at the hearing. The appraiser estimated the subject dwelling had 1,686 square feet of living area. This appraisal contained both the cost approach and the sales comparison approach. Under the cost approach the appraiser estimated the subject had a site value of \$50,000. The appraiser estimated the cost new of the dwelling using the Marshall and Swift Residential Cost Handbook to be \$126,450, the cost new of the garage to be \$7,920 and the cost new of the patio to be \$7,000 resulting in a total cost new of the improvements to be \$141,370. The appraiser estimated depreciation to be 25% of the cost new using the age life method with the subject having an effective age of 20 years and a total economic life of 80 years resulting in a depreciated building value of \$106,027. Adding site improvements of \$6,000 and the land value resulted in an estimated value under the cost approach of \$161,027.

Under the sales comparison approach the appraiser used three sales improved with a bi-level dwelling, a 1.5-story dwelling and a 2-story dwelling as comparables. The comparables ranged in size from 1,464 to 1,963 square feet of living area and ranged in age from 31 to 41 years old. Each comparable had central air conditioning, two comparables had full basements that were partially finished and each comparable had a two-car garage. The properties sold from March 2007 to August 2007 for prices ranging from \$133,000 to \$145,000. After making adjustments to the comparables for differences from the subject, the appraiser indicated the comparables had adjusted sales prices ranging from \$129,500 to \$134,500. The appraiser estimated the subject had an estimated market value under the sales comparison approach of \$132,000.

In reconciling the two approaches, the appraiser gave most weight to the sales comparison approach and estimated the subject had a market value of \$132,000 as of September 7, 2007.

Based on this evidence the appellant requested the subject's assessment be reduced to \$43,000, which reflects a market value of \$129,000.

The appellant testified that she did not assist in the preparation of either of the appraisals. She requested that the Property Tax Appeal Board consider the appraisals.

The board of review representative noted that he was not able to question the appraisers with respect to the selection of the comparables. He further indicated that comparable 3 used in the appraisal prepared by Houston is a townhome.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$49,664 was disclosed. The subject's assessment reflects a market value of \$148,992 or \$79.76 per square foot of living area. The board of review submitted a copy of the subject's property record card containing a schematic diagram of the subject dwelling and the calculation of the living area to be 1,868 square feet.

Monee Township Assessor Nanci Barfoot was called as a witness on behalf of the board of review. Ms. Barfoot testified that two of the appellant's comparables were split-level homes and one comparable was a townhome, all dissimilar to the subject.

In support of the assessment the assessor made a grid analysis using 14 comparable sales. The comparables were improved with two-story or part two-story and part one-story dwellings of frame or frame and masonry construction that ranged in size from 1,646 to 2,384 square feet of living area. The comparables were built from 1970 to 1979. Two comparables had full basements with the remaining comparables having either a slab or crawl space foundation. Twelve comparables had central air conditioning, eleven comparables had one fireplace and twelve comparables had attached garages ranging in size from 273 to 880 square feet. The sales occurred from June 2004 to August 2007 for prices ranging from \$150,000 to \$181,500 or from \$72.14 to \$97.16 per square foot of living area. The assessor indicated the median sales price of the comparables was \$159,000 while the subject had an assessment reflecting a market value of \$148,992, which is \$11,000 lower than the median.

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 the appeal. The Board further finds the evidence in the record supports the assessment of the subject property.

The appellant contends 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 sales

comparables in the record support the market value of the subject property as reflected by the assessment.

Initially, the Board finds the appellant submitted two appraisals to support her contention that the subject's assessment was excessive in relation to the property's market value. The Board finds; however, that the appraisers were not present at the hearing to be cross-examined with respect to methodology, the selection of comparable sales, the adjustment process and the ultimate conclusion of value contained in their appraisals. Therefore, the Board gives little weight to the conclusion of value contained in each appraisal but will consider the relevant sales data.

The Board gave no weight to the comparables sales contained in the Houston appraisal submitted by the appellant due to the fact that they differed from the subject in style with two being split level homes and one being a townhouse. The Board also gives no weight to comparable sale 1 in the Mora and Albert appraisal submitted by the appellant because it was a listing and smaller than the subject.

The Board finds the best comparable sales in the record were comparables 2 and 3 in the Mora and Albert appraisal submitted by the appellant and comparable sales 1, 5, 6, 10, 11 and 12 submitted by the board of review. These comparables were most similar to the subject in size and features and sold most proximate in time to the assessment date at issue. The Board further finds that board of review comparable 12 was the same as comparable 3 contained in the Mora and Albert appraisal. These seven sales sold from May 2006 to April 2007 for prices ranging from \$148,888 to \$172,000 or from \$72.96 to \$96.01 per square foot of living area. The comparable common to both parties sold in May 2006 for a price of \$152,000 or \$86.96 per square foot of living area. The subject's assessment of \$49,664 reflects a market value of \$148,992 or \$79.76 per square foot of living area, which is within the range established by the best comparables in the record. The Board finds, based on this data, the subject's assessment is reflective of the property's market value and a reduction is not 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.