



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

APPELLANT: Gregory Chodil  
DOCKET NO.: 07-00594.001-R-1  
PARCEL NO.: 05-06-17-406-018-0000

The parties of record before the Property Tax Appeal Board are Gregory Chodil, 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: \$23,000  
IMPR: \$0  
TOTAL: \$23,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a vacant residential parcel with 12,180 square feet of land area. The property is located in the Hunt Club subdivision in Shorewood, Troy 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 photographs and sales information on three comparables located in different subdivisions in Shorewood. The appellant indicated the comparables were located from 1.0 to 1.5 miles from the subject property and ranged in size from 10,400 to 13,680 square feet of land area. The sales occurred from November 2005 to April 2006 for prices ranging from \$59,225 to \$62,833 or from \$4.33 to \$5.77 per square foot of land area. To document the sales, the appellant submitted copies of their property record cards, which stated the sales prices and dates of sale, and copies of the real estate transfer declarations for the sales. Each of the transfer declarations indicated that the comparable properties were advertised for sale and the parties to the transaction were not

related. Based on this data the appellant requested the subject's assessment be reduced to \$20,229, which reflects a market value of approximately \$60,896 or \$5.00 per square foot of land area. The appellant indicated that his reduction request was the average of the sales prices of the comparables.

Under cross-examination the appellant stated the subject property was purchased in March 1997 for a price of \$36,500. The appellant explained that the subject's subdivision is built up and he went to other comparable subdivisions to select the vacant land comparables. Under cross-examination the appellant was asked to compare or describe the dwellings depicted on photographs for the respective comparable land sales. The appellant was also questioned about the size of the homes in the areas of the comparables.

The board or review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$26,067 was disclosed. The subject's assessment reflects a market value of approximately \$78,201 or \$6.42 per square foot of land area. In support of the assessment the board of review representative testified the township assessor provided a list of nine improved sales in the Hunt Club subdivision that ranged in price from \$245,000 to \$365,000 with a median price of \$323,000. The assessor attributed 25% of the median price to the land resulting in a land value of \$80,750. The written comments made by the assessor also indicated there was a sale of a vacant lot in the Hunt Club subdivision in April 2005 for a price of \$88,000. The assessor provided no information with respect to address or property index number associated with the sale nor was a copy of the real estate transfer declaration submitted. The written comments provided by the assessor also indicated that three additional lots in the River Crossing subdivision, the location of appellant's comparable 3, had three additional sales in November 2005 and December 2005 for prices of \$92,500, 95,000 and \$83,500, respectively. The assessor provided no information with respect to addresses or property index numbers associated with these purported sales. Additionally, no copies of the real estate transfer declarations were provided to further document the transactions. The assessor also stated in the written comments that there was another land sale in the same subdivision where appellant's comparable 1 was located that sold for a price of \$70,000. The assessor did not provide an address, property index number, date of sale or real estate transfer declaration to document this sale.

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 a reduction in 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value was provided by the appellant. The appellant provided sales information which included photographs, property record cards and real estate transfer declarations on three comparables located in different subdivisions in Shorewood. The comparables were similar to the subject in size. The sales occurred from November 2005 to April 2006 for prices ranging from \$59,225 to \$62,833 or from \$4.33 to \$5.77 per square foot of land area. The subject's assessment of \$26,067 reflects a market value of approximately \$78,201 or \$6.42 per square foot of land area, which is above the range established by the comparables.

The board of review submitted written comments prepared by the township assessor referencing other vacant land sales. However, there was no supporting or corroborating documentation such as addresses, property index numbers, property record cards, photographs or real estate transfer declarations to document and add credibility to these general statements regarding these sales. As a result, the Property Tax Appeal Board finds this evidence less credible than the sales data provided by the appellant. Therefore, the Property Tax Appeal Board gave less weight to the evidence submitted by the board of review.

In conclusion, the Board finds a reduction in the subject's assessment is supported.

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.