



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

APPELLANT: Gregory Chodil
DOCKET NO.: 07-00595.001-R-1
PARCEL NO.: 05-06-09-313-027-0000

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 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: \$ 19,017
IMPR.: \$ 60,033
TOTAL: \$ 79,050

Subject only to the State multiplier as applicable.

ANALYSIS

The parties of record before the Property Tax Appeal Board are Gregory Chodil, the appellant; and the Will County Board of Review.

The subject property consists of a part one-story and part two-story single family dwelling of frame and brick exterior construction that contains 2,051 square feet of living area. The dwelling was constructed in 1980. The property has a partial basement, central air conditioning, a fireplace and a two-car attached garage. The improvements are located on a 10,000 square foot parcel 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 provided sales data, descriptions and assessment information on eight comparable properties located in the subject's subdivision. The comparables were improved with two-story single family dwellings of frame or frame and brick construction that ranged in size from 1,958 to 3,326 square feet

of living area. The dwellings were constructed from 1976 to 1988. Six of the comparables had basements while two had crawl-space foundations, each comparable had central air conditioning, each comparable had one-fireplace and each comparable had two-car garage. The sales occurred from April 2004 to August 2007 for prices ranging from \$197,600 to \$233,000 or from \$67.65 to \$111.85 per square foot of living area. The appellant argued that based on the average selling price of \$93.60 per square foot, the subject's market value would be \$191,950 resulting in a total assessment of \$63,983. Alternatively, the appellant argued, using the most recent three sales the average price is \$102.70 per square foot resulting in a market value of \$210,640 and a total assessment of \$70,213.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$79,050 was disclosed. The subject's assessment reflects a market value of approximately \$237,150 or \$115.63 per square foot of living area. In support of the assessment the board of review provided information on three comparable sales located in the subject's subdivision. Comparable 2 was the same property as appellant's comparable two. The comparables were improved with two, part one and part two-story dwellings and a two-story dwelling of frame or frame and brick exterior construction. The dwellings ranged in size from 1,750 to 2,097 square feet of living area and were built from 1975 to 1976. Each comparable had a full or partial basement, each comparable had central air conditioning, one comparable had a fireplace and each comparable had a garage ranging in size from 420 to 960 square feet. The sales occurred from May 2006 to September 2006 for prices ranging from \$219,000 to \$264,000 or from \$111.85 to \$128.89 per square foot of living area. Based on this evidence the board of review requested the subject's assessment be confirmed.

In rebuttal the appellant provided photographs of the comparables used by the board of review. He argued board of review comparable 1 had a superior condition grade of C+10 compared to the subject's condition grade of C. He also argued the board of review comparable 3 had a larger garage than the subject, an all brick two-story fireplace and a detached shed.

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 subject's assessment.

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 (3rd Dist. 2002). The Board finds the sales

data in the record demonstrates that a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales submitted by the appellant and three comparables sales submitted by the board of review. One comparable sale was common to both parties. The Board finds those comparables that sold most proximate in time to the assessment data at issue were appellant's comparables 1 through 3 and the comparables submitted by the board of review. The Board finds appellant's comparable 2 and board of review comparable 2 were the same property. These five comparables were composed of part one-story and part two-story dwellings or two-story dwellings of frame or frame and brick construction. The homes ranged in size from 1,750 to 2,400 square feet of living area and were constructed from 1975 to 1987. Each comparable had a basement, each comparable had central air conditioning, four comparables had one fireplace and each had an attached garage that ranged in size from 420 to 960 square feet. The sales occurred from July 2005 to August 2007 for prices ranging from \$219,000 to \$264,000 or from \$93.75 to \$128.89 per square foot of living area. The subject's assessment of \$79,050 reflects a market value of approximately \$237,150 or \$115.63 per square foot of living area, which is within the range of the most relevant comparables sales in the record. The Board finds the two comparables that set the upper limit of value were superior to the subject in either grade or had a larger garage. The common comparable used by both parties was slightly older than the subject dwelling and was inferior in features as it did not have a fireplace as the subject dwelling has. Although given weight, the Board finds that appellant's comparable 1 was somewhat larger than the subject and sold 8 months after the assessment date at issue and appellant's comparable 3 sold approximately 18 months prior to the assessment date at issue.

The Board gave less weight to appellant's comparables 4 through 8 due to the fact they sold more than two years prior to the assessment date at issue.

In conclusion, after considering adjustments and the differences in the most relevant comparables submitted by both parties, the Board finds the subject's assessment is reflective of its market value and a reduction in the subject's assessment 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 P. 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.