



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

APPELLANT: Michael Pesek  
DOCKET NO.: 08-00170.001-R-1  
PARCEL NO.: 05-06-06-403-011-0000

The parties of record before the Property Tax Appeal Board are Michael Pesek, 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:** \$ 29,975  
**IMPR.:** \$ 92,461  
**TOTAL:** \$ 122,436

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one and one-half story frame dwelling containing 2,913 square feet of living area that was built in 2007. Features include a full unfinished basement, central air conditioning, two fireplaces, and a 976 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted photographs property record cards, Multiple Listing Sheets (MLS) and a grid analysis of four suggested comparable sales located two to four miles from the subject. The comparables consist of one-story or two-story frame and brick dwellings that are 2 to 19 years old. One comparable has an unfinished basement and three comparables have finished basements. Comparables 1, 3 and 4 have one or two fireplaces. Other features include central air conditioning and garages that range in size from 374 to 565 square feet. The dwellings range in size from 2,704 to 3,400 square feet of living area. They sold from August to December 2007 for prices ranging from \$259,151 to \$309,000 or from \$87.13 to \$100.82 per square

foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under cross-examination, the appellant agreed the comparables are located two to four miles from the subject and no adjustment was made for location. The appellant argued the comparables have curbs, gutters, and sewers, superior to the subject. The appellant acknowledged the comparables are "base model" dwellings with some custom upgrade, unlike the subject's custom built home.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$122,436 was disclosed. The subject's assessment reflects an estimated market value of \$367,014 or \$125.99 per square foot of living area including land using Will County's 2008 three-year median level of assessments of 33.24%.

In support of the subject's assessed valuation, the board of review submitted property record cards, a location map and a market analysis detailing three comparable sales located in close proximity within the subject's subdivision. The comparables consist of part one and part two-story or two-story frame dwellings that were built from 2000 to 2006. Two comparables have unfinished basements and one comparable has a "look-out" finished basement. The comparables contain central air conditioning, one fireplace, and garages that range in size from 521 to 630 square feet. The dwellings range in size from 2,809 to 3,448 square feet of living area and sold from December 2004 to February 2007 for prices ranging from \$365,000 to \$421,500 or from \$122.24 to \$145.96 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessed valuation.

In rebuttal, the appellant argued the comparables submitted by the board of review are of brick exterior construction, superior to the subject. The appellant argued board of review comparable 1 has a 1,600 square finished basement, superior to the subject. The appellant also introduced four new comparable properties located within the subject's subdivision to demonstrate the subject property was inequitably assessed. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adim.Code §1910.66(c)).

In addition, section 16-180 of the property tax code provides in part:

Each appeal shall be limited to the grounds listed in the petition filled with the Property Tax Appeal Board. (35 ILCS 200/16-180).

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 this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The parties submitted seven suggested comparable sales to support their respective positions regarding the subject's correct assessment. The Property Tax Appeal Board gave less weight to the comparables submitted by appellant. These properties are located from 2 to 4 miles from the subject and are not considered similar in location. Additionally, comparable 1 is dissimilar design and comparable 3 is larger in size when compared to the subject. The Board also gave less weight to comparable 3 submitted by the board of review. The sale occurred in 2004 and is not considered indicative of the subject's market value as of the January 1 2008 assessment date at issue under this appeal.

The Property Tax Appeal Board finds comparable sales 1 and 2 submitted by the board of review are most representative of the subject in location, age, size, design and features. They sold in February 2007 for prices of \$365,000 and \$410,000 or \$122.81 and \$145.96 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$367,014 or \$125.99 per square foot of living area including land. After considering adjustments to the most similar comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's assessed valuation is supported and no reduction is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated the subject property is overvalued by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction 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.

*Ronald R. Guit*

Chairman

Member

*Mario M. Louie*

Member

Member

*William 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: September 24, 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.