



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

APPELLANT: Brian Blazina
DOCKET NO.: 08-00280.001-R-1
PARCEL NO.: 07-01-09-101-022-0000

The parties of record before the Property Tax Appeal Board are Brian Blazina, 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: \$46,190
IMPR: \$119,070
TOTAL: \$165,260

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an eight year-old, two-story style brick and frame dwelling that contains 2,583 square foot of living area. Features of the home include central air conditioning, a fireplace, a three-car garage and a full basement with 700 square feet of finished area.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparables and a list of 25 sales that occurred in the subject's subdivision. The grid comparables consist of two-story brick and frame dwellings that were built in 2000 and range in size from 2,768 to 3,313 square feet of living area. Features of the comparables include central air conditioning, a fireplace, a patio or deck, two-car or three-car garages and full basements with approximately 1,000 square foot of living area, as estimated by the appellant. The comparables were reported to have sold in November 2008 for prices ranging from \$480,000 to \$509,900 or from \$144.88 to \$181.35 per square foot of living area including land.

The list of 25 sales indicated most of these properties were built in 1999 or 2000 and range in size from 2,649 to 4,057 square feet. The list disclosed 19 comparables had garages that contain from 500 to 822 square foot of building area. Fourteen comparables were reported to have full basements while three have part crawl foundations. No information was provided for the remaining comparables' garages or basements and no further descriptive data was provided for any of the comparables. The 25 comparables were reported to have sold between June 2005 and July 2007 for prices ranging from \$480,000 to \$620,000 or from \$148.60 to \$201.52 per square foot of living area including land. Finally, the appellant claimed the subject dwelling has nine rooms, not ten as claimed by the assessor. Based on this evidence the appellant requested the subject's total assessment be reduced to \$150,000, reflecting a market value of approximately \$450,000 or \$174.22 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$165,260 was disclosed. The subject has an estimated market value of approximately \$497,172 or \$192.48 per square foot of living area including land, as reflected by its assessment and the Will County 200 three-year median level of assessments of 33.24%.

In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, sales documents for two of the appellant's grid comparables, a list of all two-story homes in the subject's subdivision that were within 200 square feet of living area when compared to the subject dwelling and a grid of the 25 comparables submitted on the appellant's list. In her letter, the assessor stated the appellant's grid comparables #1 and #3 involved, respectively, a foreclosure and a short sale. The assessor asserted six of the appellant's comparables on the list of 25 sales were in a different sub-area within the subject's subdivision. The assessor claimed the subject's assessment is "one of the very lowest". The assessor's list of 16 comparables range in size from 2,584 to 2,768 square feet of living area and sold between January 2005 and June 2007 for prices ranging from \$465,000 to \$622,000 or from \$169.09 to \$225.53 per square foot of living area including land. The list indicated four of these sales involved relocations. Finally, the assessor accepted the appellant's point that the subject dwelling has nine rooms, but stated homes are not assessed according to their number of rooms, but on square footage or footprint, so this would not affect 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the parties submitted numerous comparables in different formats for its consideration. Regarding the four comparables submitted in a grid format by the appellant, the Board gave less weight to comparables #1 and #3 because the arm's-length nature of their sales is questionable. The appellant's grid comparables #2 and #4 contain 2,768 and 3,097 square feet of living area, respectively, and sold for \$163.06 and \$181.35 per square foot of living area including land. The subject contains 2,583 square feet of living area and its estimated market value as reflected by its assessment is \$192.48 per square foot of living area including land. Accepted real estate theory holds that as a building increases in size, its value on a per square foot basis decreases. Therefore, the subject's higher estimated market value as reflected by its assessment is justified.

Regarding the appellant's list of 25 sales, the Board finds six of these properties were more similar in living area when compared to the subject and consequently gave them more weight in its analysis. The six homes sold for prices ranging from \$181.36 to \$201.23 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$192.48 is supported by these, the most similar in size of the appellant's own comparables.

Regarding the board of review's list of 16 comparables that range in size from 2,584 to 2,768 square feet of living area and sold for prices ranging from \$169.09 to \$225.53 per square foot of living area including land, the Board again finds that the subject's estimated market value as reflected by its assessment of \$192.48 per square foot of living area including land is supported.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined 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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: April 22, 2011

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.