



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

APPELLANT: William & Karen Miller  
DOCKET NO.: 08-00414.001-R-1  
PARCEL NO.: 07-01-14-205-008-0000

The parties of record before the Property Tax Appeal Board are William & Karen Miller, 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: \$43,500  
IMPR: \$234,201  
TOTAL: \$277,701**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 12,500 square foot parcel improved with a single family residence of brick and frame construction that was built in 1996. Features of the home include a full finished basement, central air-conditioning, a fireplace and a three-car garage. The subject contains 5,098 square feet of living area.<sup>1</sup>

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.<sup>2</sup> In support of this argument, the appellants submitted a grid analysis of three comparables.<sup>3</sup> The comparables were reported to be located within four blocks of the subject. The homes were

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<sup>1</sup> The appellants report the subject contains 4,500 square feet of living area in their grid analysis and 4,625 square feet of living area in the appraisal, which was used to rebut the size of the subject.

<sup>2</sup> The appellants also claimed the appeal was based in part on recent construction, however, detailed information regarding the construction costs for material and labor were not included.

<sup>3</sup> Two additional comparables were also submitted by the appellants in their original submission of evidence. However, detailed information regarding these comparables was not submitted.

situated on lots ranging from 11,000 to 12,000 square feet of land area. They consist of two-story brick and frame dwellings that were either 13 or 14 years old. The homes are depicted as having central air conditioning, a fireplace, three-car garages and full, partially finished basements ranging from 1,678 to 2,023 square feet. The homes range in size from 3,421 to 4,039 square feet of living area. The comparables sold in August or September 2008 for prices ranging from \$550,000 to \$610,000 or from \$136.17 to \$178.31 per square foot of living area, including land. The appellants also submitted a copy of the board of review's final decision. The subject's total assessment of \$277,701 reflects a market value of \$835,442 or \$163.88 per square foot of living area, including land, using the 2008 three-year median level of assessments for Will County of 33.24% as determined by the Illinois Department of Revenue.<sup>4</sup> Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$277,701 was disclosed. In support of the subject's estimated market value, the board of review submitted a letter from the Wheatland Township Assessor, a grid analysis of the appellants' comparables, property record cards and five sales comparables. Each comparable is located in the same neighborhood code as the subject, as assigned by the local assessor. The five sales comparables consist of frame dwellings that were built between 1996 and 2005 and range in size from 4,882 to 5,276 square feet of living area. Features of these comparables include central air-conditioning, at least one fireplace, a three-car or four-car garage and full unfinished basements. The comparables sold between June 2005 and October 2007 for prices ranging from \$680,000 to \$1,051,192 or from \$139.28 to \$201.76 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted an appraisal with an effective date of January 20, 2010. The appraisal depicts the subject contains 4,625 square feet of gross living area above grade. The appellants also submitted a letter from RE/MAX depicting 13 homes that closed in 2009 with a low price of \$410,000 and a high price of \$856,000 with a median price of \$577,500. The appellants argued that this evidence supported their argument that the market value of the subject has significantly decreased in 2009.

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 Board further finds a reduction in the subject property's assessment is not warranted.

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<sup>4</sup> Based on the subject containing 5,098 square feet of living area.

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.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellants have not overcome this burden.

For purposes of this appeal, the Board initially finds the best evidence of the subject's size is the subject's property record card, which depicts the subject contains 5,098 square feet of living area. Page 4 of the appraisal indicates the sketch in the appraisal report is provided to show the approximate dimensions of the improvements and is only included to assist the reader in visualizing the property and understanding the appraiser's determination of size. In addition, the appellants reported the subject contained 4,500 square feet of living area in their grid analysis. Based on these approximations and contradictions in the appellants' evidence, the Board finds the subject contains 5,098 square feet of living area. The Board further finds the board of review submitted the most similar comparables contained in this record based on size, location, age and most features. The board gave less weight to the appellants' comparables due to their smaller size when compared to the subject and to the board of review's comparable sale #1 because of its sale date occurring in 2005. The four remaining sales submitted by the board of review sold for prices ranging from \$680,000 to \$975,000 or from \$139.28 to \$184.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$835,442 or \$163.88 per square foot of living area, including land, which is within the range of the most similar comparables contained in this record.

The Board gave no weight to the recent construction cost argument as this argument was not supported with detailed construction and labor costs to support this claim. In addition, the Board gave little weight to the Re/Max letter regarding 13 homes sales used to depict a significant decrease in the subject's market value in 2009. The Board finds this does not support a decrease in value for the subject in 2008 and lacks significant detail from which the Board can make a paired sales analysis or be utilized to make comparisons to the subject, notwithstanding the fact that new evidence may not be submitted in rebuttal.

In conclusion, the Board finds the appellants have not demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct 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: August 19, 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.