



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

APPELLANT: David Cryer
DOCKET NO.: 08-01218.001-R-1
PARCEL NO.: 30-07-27-207-006-0000

The parties of record before the Property Tax Appeal Board are David Cryer, 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: \$14,809
IMPR.: \$48,048
TOTAL: \$62,857

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 49-year old, one-story dwelling of masonry construction containing 1,436 square feet of living area. Features of the home include a partial unfinished basement, a fireplace, and an attached two-car garage of 506 square feet of building area.¹ The property is located in Joliet, Joliet Township, Will County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on a 'recent sale' of the subject and four sales comparables set forth in a grid analysis.

As to the sale of the subject property, the appellant reports a February 2004 sale for \$111,000 from HUD using Realtor Dave Cryer of Cryer Realty. The property was advertised for sale in the newspaper and Multiple Listing Service for three weeks.

As shown in the Sec. V - Comparable Sales/Assessment Grid Analysis, the properties were said to be within 1-mile of the

¹ While the assessor's records do not report central air conditioning for the subject, the appellant in the Residential Appeal form did report the subject as having this amenity.

subject.² Appellant also attached copies of the applicable Multiple Listing Sheets for these properties. The properties are improved with one-story or two-story frame or masonry dwellings that range in age from 34 to 79 years old. The comparables range in size from 1,272 to 2,608 square feet of living area. Three comparables have a full or partial basement, two of which are finished. Three comparables have central air conditioning and each has a garage ranging in size from 250 to 450 square feet of building area. Two comparables also have one and two fireplaces, respectively. The sales occurred from June to November 2008 for prices ranging from \$134,500 to \$175,000 or from \$55.02 to \$137.57 per square foot of living area including land.

Also attached were four printouts of 77 properties identifying street addresses, list price/sale price, # rooms, beds, baths, and design. The data lacked descriptive data of dwelling size and/or date of sale for purposes of analysis in this appeal.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$50,000 or a market value of approximately \$150,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$62,857 was disclosed. The subject's assessment reflects an estimated market value of \$189,100 or \$131.69 per square foot of living area including land using the 2008 three-year median level of assessments for Will County of 33.24%.

In support of the subject's assessment, the board of review presented a letter from James A. Brenczewski, the Joliet Township Assessor, responding to the appellant's comparable data and presenting seven comparables in support of the subject's estimated market value. As to the appellant's comparables, the assessor noted each was located in a "different subdivision and neighborhood," sales were from 2008 not the years 2005/2006/2007 which the assessor uses, and the assessor found a discrepancy in the parcel number and address of the fourth comparable.

In a three-page grid analysis, the board of review through the assessor presented descriptions and sales data on seven comparable properties located in the subject's neighborhood. The comparables consist of one-story frame or masonry dwellings that range in age from 12 to 57 years old. The dwellings range in size from 1,196 to 1,383 square feet of living area. Six comparables have a full unfinished basement and central air conditioning. Each comparable has a garage. Five comparables have a fireplace. These comparables sold between April 2005 and June 2007 for prices ranging from \$165,000 to \$215,000 or from \$127.98 to \$160.93 per square foot of living area including land.

² Also attached to the appeal were seven pages of a ten-page Comparative Market Analysis prepared by the appellant, David Cryer, based on the four sales itemized in the grid analysis. A map depicts comparables #1, #2 and #4 are closest in proximity to the subject.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of eleven comparable sales for the Board's consideration. The Board has given less weight to appellant's comparables #3 and #4 due to their ages and/or dwelling sizes as compared to the subject. The Board has also given less weight to board of review comparables #2, #3, #4, and #6 due to the sales having occurred in 2005 which is less proximate in time to the assessment date of January 1, 2008 than the remaining sales in the record.

Thus, the Board finds the remaining five comparables submitted by both parties were more similar to the subject in size, design, exterior construction, location and/or age. Due to their greater similarities to the subject and sale dates occurring in 2006, 2007 or 2008, these comparables received the most weight in the Board's analysis. These comparables sold between January 2006 and July 2008 for prices ranging from \$149,900 to \$215,000 or from \$108.62 to \$160.93 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$189,100 or \$131.69 per square foot of living area including land, which falls within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the record does not demonstrate that the subject property's assessment is excessive in relation to 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

Frank J. Huff

Member

Member

Mario M. Louie

Shawn P. Lerski

Member

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 23, 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.