



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

APPELLANT: Donald Morgan
DOCKET NO.: 08-01285.001-R-1
PARCEL NO.: 04-10-09-201-001-0000

The parties of record before the Property Tax Appeal Board are Donald Morgan, 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: \$12,562
IMPR.: \$60,910
TOTAL: \$73,472

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a split-level dwelling of frame construction containing 2,240 square feet of living area. The home was built in 1974 and features a full finished basement, central air conditioning, and an attached two-car garage of 616 square feet of building area. The subject is located in Channahon, Channahon 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 five sales comparables which were improved with split-level frame dwellings that were built between 1976 and 1978. The comparables range in size from 1,520 to 2,015 square feet of living area. Four comparables have full basements and one comparable has a partial basement, three of which include finished area. Four of the homes have central air conditioning. Two comparables have garages and three comparables have a basement garage. Three of the comparables also have a fireplace. The sales occurred from March 2005 to February 2008 for prices ranging from \$154,000 to \$195,000 or from \$76.43 to \$128.29 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the

subject's assessment to \$66,633 or a market value of approximately \$199,900 or \$89.24 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of the subject totaling \$73,472 was disclosed. The subject's assessment reflects an estimated market value of \$221,035 or \$98.68 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 descriptions and sales data on three comparable properties; board of review comparable #3 is appellant's comparable #4. The comparables consist of split-level frame dwellings that were built in 1976 or 1978. The dwellings range in size from 1,520 to 1,872 square feet of living area. Two comparables have full or partial basements, one of which is finished. Two homes feature central air conditioning and each has a garage. One comparable has a fireplace. These comparables sold between September 2006 and December 2007 for prices ranging from \$195,000 to \$215,000 or from \$112.18 to \$128.29 per square foot of living area including land. Based on the foregoing evidence, the board of review requested confirmation of 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 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 seven comparable sales for the Board's consideration. All comparables were in close proximity to the subject and generally similar in size, design, age and exterior construction. The Board has given less weight to the appellant's and the board of review's comparables which sold in 2005 and 2006. The Board finds that these sales more distant in time from the assessment date of January 1, 2008 are less probative of the subject's estimated market value which is at issue.

Thus, the Board finds the appellant's comparables #2 and #4 along with duplicate board of review comparable #3 were most proximate in time to the assessment date and similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the

most weight in the Board's analysis. These comparables sold in December 2007 and February 2008 for prices of \$177,500 and \$195,000 or for \$90.06 and \$128.29 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$221,035 or \$98.68 per square foot of living area, including land, which is a market value that falls within the range on a per-square-foot basis as established by the two most recent sales that were also similar to the subject. After considering these most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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 R. Lerbis

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.