



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

APPELLANT: Glenn Harris
DOCKET NO.: 09-00085.001-R-1
PARCEL NO.: 30-07-17-422-056-0000

The parties of record before the Property Tax Appeal Board are Glenn Harris, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$10,165
IMPR.: \$43,240
TOTAL: \$53,405

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 12,788 square feet of land area is improved with a one-story frame exterior constructed single family dwelling built in 2005. The dwelling contains approximately 1,242 square feet of living area¹ with a full unfinished basement, central air conditioning, and both an attached and a detached garage for a total garage size of 1,464 square feet. The subject property is located in Rockdale, Joliet Township, Will County.

The appellant's appeal contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant submitted an appraisal prepared by real estate appraiser Daniel J. La Roche of Pinnacle Real Estate Appraisals estimating the subject property had a market value of \$161,000 as of September 8, 2009. The purpose of the appraisal was to estimate the market value of the subject property in fee simple title of ownership for the owner to evaluate the property for real estate tax purposes.

¹ The assessing officials report a dwelling size of 1,242 square feet whereas the appellant's appraiser reported 1,288 square feet.

The appellant also included a letter discussing the facts that the subject is located in Rockdale, which does not enjoy the same city services as nearby Joliet. The village has a volunteer fire department and evening police calls go through Will County dispatch which adds to the response time. In discussing the subject's neighborhood, the appraiser noted the property was located conveniently to shopping, schools, parks, houses of worship and public transportation along with access to major employers via nearby interstate highways or via Metra bus and/or rail service.

As to the subject dwelling, the appraiser further noted the home was constructed by the owner and his friends and family. "The quality of the workmanship appears to be very good, with the quality of the materials used to be typical of other construction in the area."

In searching for comparable sales, the appraiser reported seeking sales in Rockdale, but could find none in the prior year. The appraiser noted local elementary schools were slightly better than the adjoining district in Joliet. As set forth in the report, the appraiser found Joliet and Rockdale to be homogeneous as discussed in an addendum. For the sales comparison approach to value, the appraiser used sales of five comparable homes located in Joliet and being from 0.7 to 1-mile from the subject property. The comparables consist of one-story frame, cedar, brick, frame and stone or brick and stucco dwellings which were from 6 to 54 years old. The comparables range in size from 950 to 1,976 square feet of living area. Four of the comparable properties have a full basement and one has a partial basement; three of the comparables have full or partially finished basements. Each comparable has central air conditioning and a two-car or three-car garage. Four comparables also have a fireplace. These properties sold between April and August 2009 for prices ranging from \$144,900 to \$180,000 or from \$73.38 to \$156.25 per square foot of living area including land.

In comparing the comparable properties to the subject, the appraiser made adjustments for location, land area, exterior construction, age, condition, room count, dwelling size, basement finish, and other amenities. The analysis resulted in adjusted sales prices for the comparables ranging from \$128,500 to \$187,000 or from \$65.03 to \$172.00 per square foot of living area land included. From this process, the appraiser estimated a value for the subject by the sales comparison approach of \$161,000 or approximately \$129.63 per square foot of living area including land based on the assessor's size determination of 1,242 square feet of living area.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$53,666 which would reflect a market value of approximately \$160,998.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of \$63,130 was disclosed.

The final assessment of the subject property reflects a market value of \$190,323 or \$153.24 per square foot of living area including land using the 2009 three-year median level of assessments for Will County of 33.17%.

In support of the subject's estimated market value based on its assessment, the board of review submitted a grid analysis of three suggested comparable properties. The location of the comparables was said to be "less than 1 mile" from the subject. Each comparable parcel was said to have .16 of an acre whereas the subject was said to have .3 of an acre. The properties were improved with one-story frame dwellings that were 2 or 8 years old. The homes contain either 1,084 or 1,208 square feet of living area and feature full unfinished basements and attached garages ranging in size from 528 to 616 square feet of building area. Two of the comparables have central air conditioning. These properties sold between March and August 2007 for prices ranging from \$190,000 to \$223,000 or from \$175.28 to \$184.60 per square foot of living area including land.

As to the appellant's evidence, the Joliet Township Assessor noted differences in lot size, dwelling size, age, basement size and garage size between the subject and the appraiser's chosen comparable properties.

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 that a reduction in the subject's assessment is warranted.

The appellant argued that the subject's assessment was not reflective of 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 this burden of proof has been met and a reduction in the subject's assessment is warranted.

The Board finds that the best evidence of the subject's living area square footage was presented by a schematic drawing presented by the board of review and thus the Board concludes the subject dwelling contains 1,242 square feet of living area.

The appellant submitted an appraisal of the subject property with a final value conclusion of \$161,000, while the board of review submitted three sales more distant in time to the assessment date of January 1, 2009 than the sales data presented in the appraisal. Moreover, the board of review's three sales ranging from \$175.28 to \$184.60 per square foot of living area, land included, do not support the subject's estimated market value

based on its assessment of \$153.24 per square foot of living area land included.

While the appraisal may lack some details as to the manner in which various conclusions were reached and questions can be raised as to adjustments made by the appraiser, in the end the Property Tax Appeal Board finds that the appraisal submitted by the appellant estimating the subject's market value of \$161,000 or \$129.63 per square foot of living area including land based on 1,242 square feet of living area is still the best evidence of the subject's market value in the record.

Based upon the market value as stated above, the Property Tax Appeal Board finds that a reduction is warranted. Since market value has been established, the three-year median level of assessments for Will County for 2009 of 33.17% shall be applied.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mark Morris

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: July 20, 2012

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.