



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

APPELLANT: Bradley Gangler  
DOCKET NO.: 09-00133.001-R-1  
PARCEL NO.: 18-13-24-203-017

The parties of record before the Property Tax Appeal Board are Bradley Gangler, the appellant, by attorney Mitchell L. Klein of Schiller Klein, PC, Chicago; 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:** \$42,446  
**IMPR:** \$96,554  
**TOTAL:** \$139,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story brick dwelling containing 3,280 square feet of living area. The age of the dwelling was not disclosed. The subject parcel is also improved with a 1,162 square foot garage. The subject property is located in Green Garden Township, Will County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted the sale prices for three suggested comparable properties. The appellant did not provide any descriptive information for the subject or comparables, such as their location, land area, dwelling size, design, age, exterior construction or amenities for comparative analysis. The comparables are reported to have sold from May to September of 2008 for sale prices ranging from \$318,000 to \$417,000.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$171,352 was disclosed. The subject's assessment reflects an estimated market value of \$516,587 using Will County's 2009 three-year median level of assessments of 33.17%.

In support of the subject's assessment, the board of review submitted a memorandum addressing the appeal, property record cards, and a limited analysis of the same three suggested comparable sales that were submitted by the appellant. The evidence was prepared by the township assessor.

The comparables consist of one and one-half or two-story brick or brick and frame dwellings. The comparables have garages that range in size from 870 to 1,615 square feet. The board of review did not disclose the location, land size, age, exterior construction or amenities for the subject or comparables. The dwellings range in size from 3,583 to 4,227 square feet of living area. Again, the comparables sold from May to September of 2008 for sale prices ranging from \$318,000 to \$417,000 or from \$75.23 to \$116.38 per square foot of living area including land.

The township assessor claimed the comparable sales provided by the appellant are invalid special warranty deed sales, meaning the seller or buyer was a financial institution or government agency. The township assessor indicated the comparables had previously valid sales in 2005 and 2006 for prices ranging from \$625,000 to \$700,000. The township assessor indicated all sales located in the township that occurred from 2006 to 2008 were reviewed. The average sale price in 2006 was 650,000; the average sale price in 2007 was \$514,000; and the average sale price in 2008 was \$377,500. The average sale price for all three years was \$514,166.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 warranted.

The appellant argued the subject property is overvalued. 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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the evidence has overcome this burden.

The Board finds both parties submission of evidence in this appeal to be weak at best. However, the Property Tax Appeal Board is statutorily bound to find the correct assessment of a property under appeal, regardless of the quality and quality of

the evidence submitted. The appellant failed to provide any descriptive information for the subject or comparables for the Board to perform a meaningful comparative analysis. Likewise the board of review failed to provide any other similar comparable sales or alternative market evidence to support its assessment of the subject property, but merely provided the limited information for the comparables that were submitted by the appellant. In addition, the township assessor submitted the "average" sale prices for property located within the township from 2006 to 2008.

The Board finds this record contains three suggested comparables sales and average sale price for property located within the subject's township from 2006 through 2008. The Board gave little weight to the 2005 and 2006 comparable sales and average market sale price from 2006 and 2007. The Board finds this evidence is dated and holds little probative relevance as reliable market value indicators as of the subject's January 1, 2009 assessment date.

The Board finds the three comparable sales that were submitted by both parties sold from May to September of 2008 for prices ranging from \$318,000 to \$417,000 or from \$75.23 to \$116.38 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$516,587 or \$157.50 per square foot of living area including land, which is considerably higher than the only comparable sales contained in this record that sold proximate to the subject's assessment date. Furthermore, the Board finds the township assessor revealed the average sale price for property located in the subject's township in 2008 was \$377,500, which further supports a reduction in the subject's assessed valuation. Based on this analysis, the Board finds a preponderance of the market value evidence contained in this record, although limited, demonstrated the subject property is overvalued. Therefore a reduction is warranted.

As final point, the board review's evidence infers that comparables submitted by the appellant were not "valid" or arm's-length transaction because: (1) they previously in 2005 and 2006 for higher prices; (2) when resold in 2008, the buyer or seller was a financial institution or government agency. The Board gave this argument no weight. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the seller is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428 (1970). The Board finds the board of review did not submit any evidence to suggest the sales submitted by the appellant were not arm's-length transactions.

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

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: November 30, 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.