



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

APPELLANT: Geraldine Super  
DOCKET NO.: 09-00750.001-R-1  
PARCEL NO.: 04-10-17-310-005-0000

The parties of record before the Property Tax Appeal Board are Geraldine Super, 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:** \$12,914  
**IMPR.:** \$40,086  
**TOTAL:** \$53,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with two, one-story dwellings of frame construction that contain 1,006 and 450 square feet of living area that were built in 1909 and the 1940's, respectively. Both dwellings have central air conditioning and the larger dwelling has a 988 square foot attached garage. The dwellings are situated on a 12,800 square foot lot. The subject property is located in Channahon Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four suggested comparable sales located in close proximity to the subject. Two comparables are located along the subject's street. The comparables consist of one-story, one and one-half story, or part two-story and part one-story style dwellings of frame construction. The dwellings were constructed from 1840 to 1941. Each dwelling has central air conditioning. Three comparables have garages that range in size from 224 to 567 square feet. Comparable 2 is improved with two dwellings that each contains 530 square feet of living area, respectively. The dwellings have aggregate sizes that range from 918 to 1,253 square feet of living area. Three dwellings are

reported to be situated on lots that contain from 7,600 to 12,800 square feet of land area. The lot size of comparable 4 was reported to be "smaller" than the subject. The comparables sold from June 2006 to December 2007 for prices ranging from \$85,000 to \$110,000 or from \$84.90 to \$103.49 per square foot of living area including land.

The appellant argued the subject is unique because both dwellings share a septic field. As a result, the dwellings cannot be split in order to be sold separately. The appellant argued the subject dwellings are in fair condition, but have not had updating. The appellant acknowledged the comparables are slightly inferior in condition when compared to the subject.

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

Under cross-examination, the appellant testified the comparables are located in closer proximity to the subject than the comparables submitted by the board of review. The appellant agreed comparable 4 is dissimilar in design to the subject, but argued there have been no recent sales of more similar homes. During the hearing, it was discovered comparable 2, which has two smaller dwellings of 530 square foot each, may have been sold to a church to be used for sheltering battered women. The appellant also testified the subject dwellings are rented for \$1,600 per month.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$60,739 was disclosed. The subject's assessment reflects an estimated market value of \$183,114 or \$126.76 per square foot of aggregate living area 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, various maps, photographs and a limited analysis of four suggested comparable sales. The evidence was prepared by Ann M. Crickman, the Channahon Township Assessor. Crickman was present at the hearing to provide direct testimony and be cross-examined regarding the evidence prepared.

The comparables consist of one-story dwellings that were built from 1909 to 1975. The evidence indicated the comparables are located in the subject's "Oldtown" neighborhood, but their proximate location in relation to the subject was not disclosed. The analysis did not disclose the comparables land sizes, exterior construction or amenities for comparison to the subject. The dwellings range in size from 1,176 to 1,590 square feet of living area and were reported to be in fair or average condition. The comparables sold from June 2006 to November 2007 for prices ranging from \$165,000 to \$200,000 or from \$123.04 to \$147.11 per square foot of living area including land. The assessor

calculated the median sale price of the comparables was \$125.15 per square foot of living area including land.

The township assessor testified homes in the subject's assessment neighborhood are classified based on their condition. The subject is classified as a "B" meaning it is in original condition with only general maintenance. The assessor claimed the comparables used by the appellant are classified as "C", meaning they are in original condition, but lacked standard maintenance. As a result, the assessor claimed the comparables used by the appellant are in inferior condition when compared to the subject.

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

In rebuttal, the appellant prepared a more detailed comparative analysis of the comparables submitted by the board of review, highlighting their superior characteristics when compared to the subject. Comparable 1 is situated on a one-acre river front lot that is located 3 miles from the subject. Comparables 3 and 4 have ½ acre lots, considerably larger than the subject's 12,800 square foot lot. Comparables 2 through 4 are considerably newer than the subject dwellings, being built from 1956 to 1975. Finally, comparables 2 and 3 have more bathrooms and a fireplace, superior to the subject.

The appellant also submitted two new comparable sales and an appraisal of the subject property. The appraisal conveyed an estimated a fair market value for the subject property of \$130,000 as of November 22, 2011. The Board finds it cannot consider this new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 problematic. All the sales submitted by both parties occurred in 2006 or 2007, well prior to the subject's January 1, 2009 assessment date. In addition, both parties' comparables differ from the subject in varying degrees in terms of location, age, design and features. However, the Property Tax Appeal Board is statutorily bound to find the correct assessment of a property under appeal, regardless of the quality and quantity of the evidence.

The record contains eight suggested comparable sales for the Board's consideration. The Board gave little weight to the comparables submitted by the board of review. Three comparables are situated on lots that are considerably larger in size than the subject. In addition, one of these comparables is a river front property located approximately 3 miles from the subject. Furthermore, three comparables are significantly newer in age than the subject dwellings.

The Board finds the three comparable sales that were submitted by the appellant are more similar when compared to the subject in location, land area, design, size and some features than the comparables submitted by the board of review. The Board finds both parties testified these comparables are somewhat superior to the subject in condition. These comparables sold from June 2006 to December 2007 for prices ranging from \$85,000 to \$110,000 or from \$84.90 to \$103.48 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$183,114 or \$126.76 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is excessive. Based on this analysis, the Board finds a preponderance of the most credible market value evidence contained in this record supports a reduction in subject's assessment.

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

*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.