



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

APPELLANT: James & Patricia Byrne  
DOCKET NO.: 09-00873.001-R-1  
PARCEL NO.: 05-06-11-207-004

The parties of record before the Property Tax Appeal Board are James & Patricia Byrne, the appellants, by attorney James C. Byrne, Joliet, 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:** \$33,659  
**IMPR.:** \$53,011  
**TOTAL:** \$86,670

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story brick dwelling that contains 2,285 square feet of living area. The dwelling was constructed in 1966 on partial unfinished basement and partial crawl space foundation. Features include central air conditioning, a fireplace and an attached 575 square foot garage. The improvements are situated on approximately ½ of an acre of land area. The subject property is located in Troy Township, Will County, Illinois.

The appellant, James Byrne, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted property record cards, photographs, Multiple Listing Service sheets, two deeds, a location map and Real Estate Transfer Declarations for two suggested comparable sales.

The comparables consist of a two-story dwelling and a split-level style dwelling. The dwellings are of brick or brick and frame construction that were built in 1960. The comparables are located in close proximity within the subject's subdivision. Comparable 1 has a full finished basement and comparable 2 has a

1,085 square foot finished walkout lower level. Other features include central air conditioning, one or two fireplaces and a 624 and 728 square foot attached garage. The dwellings contain 2,853 and 3,402 square feet of above grade living area. The dwellings are situated on approximately one-acre of land area. The comparables sold in September and October of 2008 for prices of \$280,000 and \$320,000 or \$94.06 and \$98.14 per square foot of living area including land.

The appellant explained that the subject and comparables are located in an unincorporated subdivision with individual well and septic systems. The subdivision does not have sidewalks.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect a fair market value of \$162,000.

Under cross-examination, the appellant testified there were no similar one-story comparable sales from the subject's subdivision. The appellant testified he found one-story comparables located outside the subject's subdivision. The appellant opined these properties were superior to the subject due to their location in the City of Joliet, which have city water and sewer services.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$99,786 was disclosed. The subject's assessment reflects an estimated market value of \$300,832 or \$131.66 per square foot of living area including land 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 letter from the township assessor, property record cards, a location map and a market analysis of three suggested comparable sales. Scott Koca, Deputy Assessor for Troy Township, was present at the hearing and provided testimony in connection with the evidence submitted.

The comparables consist of one-story dwellings of brick, frame or brick and frame exterior construction that were built from 1965 to 1985. The comparables are not located in the subject's subdivision, but less than one mile from the subject in neighboring subdivisions. The comparables have unfinished basements, central air conditioning, one fireplace and garages that range in size from 440 to 616 square feet. The dwellings range in size from 1,560 to 1,737 square feet of living area. Their lots sizes were not disclosed in the grid analysis or property record cards. The comparables sold from October 2007 to September 2008 for prices ranging from \$217,000 to \$245,000 or from \$124.93 to \$146.63 per square foot of living area including land.

Koca testified two of the comparables have lower quality grades than the subject.

Based on this evidence in the record, the board of review offered to reduce the subject's assessment to \$93,333, which reflects and estimated market value of \$280,000. The appellant rejected the proposed assessment.

Under cross examination, the deputy assessor agreed the suggested comparables submitted on behalf of the board of review are smaller in size than the subject; comparable 1 is newer than the subject; and comparable 2 sold in 2007.

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellants argued the subject property was 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). The Board finds the appellants have overcome this burden of proof.

The Property Tax Appeal Board finds the parties submitted five suggested comparables to support their respective positions regarding the subject's correct assessment. The Board finds the comparable sales submitted by both parties are not particularly similar to the subject. However, the Property Tax Appeal Board is statutorily bound to find the correct assessment of a property legally under appeal, regardless of the quality of the evidence.

The appellants' comparables are dissimilar style dwellings that are superior in dwelling and lot size when compared to the subject. However, these comparables are similar in location and age when compared to the subject. The comparables submitted by the board of review are smaller in dwelling size when compared to the subject. Comparable 1 is considerably newer in age than the subject. Comparable 2 sold in 2007, which is dated and not a reliable indicator of market value as of the subject's January 1, 2009 assessment date. Thus, board of review comparable 2 received little weight in the Board's final analysis. Additionally, the land sizes of the comparables submitted by the board of review were not disclosed for comparison to the subject, which further detracts from the weight of the evidence. As a final point, the dissimilar comparables submitted by the board of review sold for prices ranging from \$217,000 to \$245,000, which do not support the subject's estimated market value of \$300,832 as reflected by its assessment.

Based on this record, the Board finds the two comparable sales submitted by the appellants are better indicators of the subject's fair market value. These comparables are located in close proximity and are similar in age to the subject. The Board recognizes the dwellings are dissimilar in design and one comparable is larger in size than the subject. Additionally, the

comparables contain more features than the subject, like finished lower levels, more bathrooms and larger garages. Furthermore, the comparables have approximately 50% more land area than the subject. As a result, the Board agrees with the appellants' contention that the comparables are superior in most aspects when compared to the subject. These properties sold in September and October of 2008 for prices of \$280,000 and \$320,000 or \$94.06 and \$98.14 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$300,832 or \$131.66 per square foot of living area including land, which is considerably higher than the comparable sales on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, such as design, size and features, the Board finds the subject's assessed valuation is excessive and a reduction is justified.

Based on this analysis, the Property Tax Appeal Board finds the appellants have demonstrated the subject property was overvalued by a preponderance of the evidence contained in this record. Therefore, a reduction in the subject's assessment is 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.

*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: June 22, 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.