



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

APPELLANT: Jawanza & Rita Kunjufu  
DOCKET NO.: 09-00883.001-R-1  
PARCEL NO.: 23-16-18-204-009-0000

The parties of record before the Property Tax Appeal Board are Jawanza & Rita Kunjufu, the appellants, by attorney Raymond E. Meader of Tracy, Johnson & Wilson, in Joliet; 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:** \$16,172  
**IMPR:** \$123,987  
**TOTAL:** \$140,159

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a split level dwelling of brick and frame construction containing 3,648 square feet of living area<sup>1</sup>. The dwelling was built in 1992 and features a full finished basement, central air conditioning, a fireplace, a 767 square foot garage and an indoor inground pool. The home is situated on a 48,400 square foot lot located in Crete Township, Will County, Illinois.

The appellants appeared, through counsel, before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property prepared by a state licensed appraiser. The appraisal report conveys an estimated market value, for the subject property, of \$265,000 as of January 1, 2009, using the sales comparison approach to value.

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<sup>1</sup> The appellants' appraiser reported the subject improvement as having 2,368 square feet of living area.

Under the sales comparison approach to value, the appraiser utilized four comparable sales located from ½ to 3 miles from the subject property. The comparables have lot sizes ranging from 23,000 to 60,000 square feet of land area. The comparables consist of one-story frame or brick dwellings that contain from 2,000 to 2,400 square feet of living area. The dwellings were built from 1970 to 1993. Three comparables have a full finished basement and one has a partial unfinished basement. Other features include central air conditioning, a fireplace and garages ranging in size from 515 to 572 square feet of building area. Comparable #4 has an exterior inground pool. The comparables sold from September 2008 to August 2009 for prices ranging from \$249,000 to \$272,000 or from \$103.75 to \$136.00 per square foot of living area including land.

The appraiser adjusted the comparables for differences when compared to the subject in location, site, view, quality of construction, room count, gross living area, basement and finished, rooms below grade, garage/carport and in ground pool. The adjustments resulted in adjusted sale prices ranging from \$253,000 to \$269,400, land included. Based on these adjusted comparable sales, the appraiser concluded the subject had a fair market value of \$265,000 as of January 1, 2009.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$140,159 was disclosed. The subject's assessment reflects an estimated market value of \$422,547 or \$115.83 per square foot of living area including land using Will County's 2009 three-year median level of assessments of 33.17%.

In response to the appellant's claim, the board of review argued the appellant's appraiser incorrectly used dissimilar ranch style dwellings when choosing comparables to value the subject's split-level style. In addition, the appellant's comparable #1 is in Monee Township.

In support of the subject's assessment, the board of review submitted a one page brief and a grid analysis with property record cards of four suggested comparable sales. The comparable sales are located in Crete Township and consist of split-level dwellings of brick and frame construction. The comparables range in size from 2,191 to 2,885 square feet of living area. The dwellings were built from 1972 to 1994. The comparables have basements with features including central air conditioning, a fireplace and garages ranging in size from 451 to 793 square feet. Comparable #4 has an aboveground pool. The comparables sold in November 2006 to August 2008 for prices ranging from \$285,900 to \$350,000 or from \$106.68 to \$143.77 per square foot for living area including land. Based on the evidence presented, the board of review requested a confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review should not treat the indoor pool as living area, but assess it

the same as a basement, pole barn or outbuilding. Additionally, the appellants' counsel argued that the sales offered by the board of review are dated and no adjustments for the declining market were applied.

After hearing 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 no 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, Ill.App.3d 1038 (3<sup>rd</sup> Dist.2002). The Board finds the appellants did not meet this burden of proof.

The parties disputed the dwelling size of the subject. The appellants reported a dwelling size of 2,368 square feet of living area based on a square foot calculation taken from a 2003 appraisal report, which was not entered into evidence. The board of review's representative objected to the use of the previous calculation because the author of that appraisal was not present at the hearing to be cross-examined. The Property Tax Appeal Board hereby sustains the objection because the appellants' previous appraiser was not present at the hearing for cross-examination.

The board of review reported a dwelling size of 3,648 square feet of living area based upon a sketch of the improvement on the subject's property record card. The appellants' appraiser acknowledged that the square foot measurement used in the appraisal would differ from that used by the township assessor, if the assessor included partially below grade living area when calculating the subject's total square foot of living area. The Crete Township Assessor, Sandy Drolet, testified that the dwelling was measured at 3,648 square feet of living area based on field drawings. Ms. Drolet stated "We had field drawings that showed that there are three levels of living area. We count the lower level as living area." She further stated that using the PAMS computer program, the subject totaled 3,629 square feet. The site difference is just the matter of figuring it manually from a drawing and putting it into a computer and drawing it out. The addition of the enclosed pool was 1,711, that we assess similar to a garage or a covered porch. There is an unfinished sub-basement underneath the one-story area that totals 992 square feet in addition to a 180 square foot slab. In light of this testimony, the Board finds that the subject's dwelling size is 3,648 square feet of living area.

The appellants submitted an appraisal report estimating the subject property had a fair market value of \$265,000 as of January 1, 2009. The board of review offered four comparable properties for consideration. The Board finds the appraisal

utilized dissimilar one-story homes when compared to the subject's split-level design. In addition, comparable #3 is significantly older when compared to the subject and no adjustment for this was made. For these reasons, the Board gave less weight to the value conclusion derived from the appellants' appraisal. The Board will therefore examine the raw sales data within the record.

The Board finds both parties submitted a total of eight sales for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #4 due to their dissimilar one-story ranch styles when compared to the subject. In addition, comparable #3 is significantly older when compared to the subject. The Board gave less weight to the board of review's comparables #1, #2 and #3 due to their sale dates occurring greater than 23 months prior to the subject's January 1, 2009 assessment date. These sales are not considered probative of the subject's market value as of the date at issue. The Board takes notice that the appraisal's comparable #1, even though listed as a one-story, is in fact a split-level as depicted in the photograph submitted as evidence. The board of review's representative argued this comparable is in Monee Township and should not be used to value the subject. The appellants' counsel argued this comparable, even though located in Monee Township, is nevertheless in Crete, Illinois and is therefore comparable. The Board finds that comparable #1 is located within 1 mile from the subject, and there is no evidence that the two townships do not enjoy the same market influences. The Board finds the remaining two sales offered by both sides were most similar to the subject in style, size, exterior construction and features. The sales occurred in August and November 2008 for prices of \$325,000 and \$260,000 or \$142.29 and \$113.04 per square feet of living area including land, respectively. The subject's assessment reflects an estimated market value of \$422,547 or \$115.83 per square foot of living area including land, using 3,648 square feet of living area. The subject's assessment is supported by the market values of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, such as square feet of living area and indoor swimming pool, the Board finds the subject's estimated market value as reflected by its assessment is justified and no 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.

*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: August 28, 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.