



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

APPELLANT: Erika Kirsch  
DOCKET NO.: 09-00890.001-R-1  
PARCEL NO.: 11-04-31-303-014-0000

The parties of record before the Property Tax Appeal Board are Erika Kirsch, 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:** \$18,171  
**IMPR.:** \$35,162  
**TOTAL:** \$53,333

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 16 year old, part split-level and part one-story brick and frame dwelling containing 2,083 square feet of living area. Features include central air conditioning, a 500 square foot attached garage, one fireplace and a partial unfinished basement. The dwelling is situated on an 8,750 square foot land area.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant completed page two of the residential appeal form, under Section IV Recent Sale Data. The appellant purchased the property September 3, 2008 for an indicated sale price of \$132,000. The appeal petition indicates that the subject property was advertised for sale in the open market from November 11, 2007 through September 3, 2008 and the parties to the transaction were unrelated. The appellant indicated that \$9,600 was spent in renovation before the dwelling was occupied.

The appellant also submitted three suggested comparable sales. The appellant stated that the subject and comparables 1 and 3

were two-story dwellings and comparable 2 was a one-story dwelling. The appellant reported that the subject property contains 1,346 square feet of living area. The comparables are of brick and frame exterior construction and are located less than one mile from the subject property. The comparables have from 11,250 to 25,382 square feet of land area. The comparables range in age from 15 to 21 years old. Other features include central air conditioning and a two-car or three-car garage. Comparables 2 and 3 have a fireplace. The appellant reported that the basement area of the comparables is unknown, however, it was reported that comparable 1 has a 230 square foot finished basement. The suggested comparables are reported to range in size from 952 to 1,900 square feet of living area. The comparables sold from March 2009 to November 2009 for sale prices ranging from \$175,000 to \$180,000 or from \$92.10 to \$187.35 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$53,333, which reflects a market value of approximately \$159,999.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$85,111 was disclosed. The subject's assessment reflects an estimated market value of \$256,590 or \$123.18 square foot living area, including land, using Will County's 2009 three-year median level of assessments of 33.17% using 2,083 square feet of living area including land.

In support of the subject's assessment, the board of review submitted property record cards and a revised grid analysis for the subject property and the same three suggested comparables submitted by the appellant. Based on the property record cards, the subject and comparables 1 and 3 are part split-level and part one-story dwellings. The comparables are of brick and frame exterior construction and range in age from 15 to 21 years old. These comparables have central air conditioning and attached garages ranging from 400 to 780 square feet. The basement area of the comparables is unknown, however, it was reported that comparable 1 has a 230 square foot finished basement. Comparables 2 and 3 have one fireplace. The board of review reports that the subject property contains 2,083 square feet of living area and the comparables range from 1,408 to 1,817 square feet of living area. The comparables sold from March 2009 to November 2009 for prices ranging from \$175,000 to \$180,000 or from \$99.06 to \$126.68 square foot of living area including land. Based on this 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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellant 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 appellant has met this burden of proof.

For the Board's consideration, the appellant completed Section IV Recent Sale Data on the complaint form. The appellant purchased the subject property on September 3, 2008 for \$132,000. The appellant also stated that \$9,600 was spent on renovation before the property was occupied. The board of review did not refute the arm's-length nature of the subject's sale price or its condition at the time of sale.

The Property Tax Appeal Board finds the best evidence of the subject's fair market value in this record is the subject's September 2008 arm's-length sale price for \$132,000. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner 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). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc, 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

The Property Tax Appeal Board finds this record shows the appellant purchased the subject property for \$132,000 in September 2008. The appellant also spent \$9,600 in renovations before occupying the property for a total acquisition cost of \$141,600. The Board finds this record is void of any evidence showing the subject's sale was not an arm's-length transaction. The subject's assessment reflects an estimated market value of \$256,590, which is higher than its arm's-length sale price. Therefore a reduction is warranted based on the appellant's request.

The Board gave less weight to the three suggested comparable sales submitted by both parties. All of the comparables have considerably more land area than the subject property. Comparable 2 is not the same design style as the subject property. All three comparables are smaller than the subject. Moreover, these sales do not overcome the subject's sale price.

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: May 18, 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.