



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

APPELLANT: Charles & Ann Phillips  
DOCKET NO.: 09-01015.001-R-1  
PARCEL NO.: 11-04-26-301-035-0000

The parties of record before the Property Tax Appeal Board are Charles & Ann Phillips, the appellants; 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:** \$13,425  
**IMPR.:** \$18,087  
**TOTAL:** \$31,512

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 760 square feet of living area. The dwelling was built in 1928 and features a crawl-space foundation. The home is situated on a 4,800 square foot lot located in Lockport Township, Will County, Illinois.

The appellant, Charles Phillips, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis and property record cards of four comparable sales located within two blocks of the subject property. The comparables have lot sizes of 8,000 or 11,760 square feet of land area. The comparables consist of one-story frame dwellings that contain from 624 to 1,424 square feet of living area. The dwellings were built from 1913 to 1950. Three comparables have finished basements and one has a crawl-space foundation. Other features include central air conditioning and garages ranging in size from 288 to 528 square feet of building area. The comparables sold from February 2008 to August 2009 for prices

ranging from \$28,000 to \$73,500 or from \$44.87 to \$72.14 per square foot of living area including land.

The appellants' evidence also included a June 2000 Complaint For Injunction-Demolition And Other Relief from Will County describing the subject improvement as abandoned, dangerous, unsafe and structurally unsound. The appellant also included a Certificate of Occupancy from Will County disclosing a final inspection date of August 19, 2010.

The appellant, Charles Phillips, testified that the subject was twice the subject of condemnation proceedings. The appellants were informed that they could not rent the subject property without a certificate of occupancy; however, Phillips stated that they did rent the house in 2009 and the house is now fit for occupancy.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$33,658 was disclosed. The subject's assessment reflects an estimated market value of \$101,471 or \$133.51 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 appellants' claim that the house is unfit for occupancy, the board of review argued the appellants did use the house in 2009 as evidenced by the subject's 2009 water bill.

In support of the subject's assessment, the board of review submitted a grid analysis with property record cards of five suggested comparable sales. The comparables have lot sizes ranging from 4,800 to 14,700 square feet of land area. The comparables consist of one-story dwellings of frame construction containing from 794 to 1,056 square feet of living area. The dwellings were built from 1928 to 1977. Four comparables have unfinished basements and one comparable has a crawl-space foundation. Three comparables have central air conditioning and four comparables have garages ranging in size from 308 to 528 square feet of building area. The comparables sold from June 2007 to September 2008 for prices ranging from \$108,000 to \$190,000 or from \$132.35 to \$198.54 per square foot of living area including land.

In addition, the board of review provided a copy of the subject property's 2009 water bill disclosing water usage for every month except November. This evidence was to refute the appellant's claim that the subject dwelling was not habitable.

Based on the evidence presented, 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 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, Ill.App.3d 1038 (3<sup>rd</sup> Dist.2002). The Board finds the appellants did meet this burden of proof.

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparables #1, #2 and #3 due to their dissimilar finished basement areas when compared to the subject's crawl-space foundation. Additionally, comparable #2 lacked exposure time in the real estate market. The Illinois Real Estate Transfer Declaration for this comparable is not marked as being advertised and the type of instrument was a Quick Claim Deed. The Board likewise gave less weight to the board of review's comparables #1, #2, #3 and #5 due to their dissimilar unfinished basement areas when compared to the subject's crawl-space foundation. Additionally, comparables #1, #3 and #5 have sale dates occurring greater than 15 months prior to the subject's January 1, 2009 assessment date and therefore are not considered probative of the real estate market as of the date at issue. The Board finds the remaining two sales offered by both parties were most similar to the subject in style, size, exterior construction and features. These sales occurred in September 2008 and August 2009 for prices of \$140,000 and \$28,000 or \$132.58 and \$44.87 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$101,471 or \$133.51 per square foot of living area including land. The subject's assessment is above the market value range of the best comparables in the record on a square foot basis. After considering adjustments to the comparables for differences when compared to the subject such as age, size and air conditioning, the Board finds the subject's estimated market value as reflected by its assessment is excessive and 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: 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.