



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

APPELLANT: Dorota McVicker
DOCKET NO.: 09-01035.001-R-1
PARCEL NO.: 22-22-16-205-004-0000

The parties of record before the Property Tax Appeal Board are Dorota McVicker, 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: \$17,752
IMPR.: \$79,960
TOTAL: \$97,712

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 4-year old, two-story dwelling of brick exterior construction containing 2,678 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 754 square foot garage. The property is located in Beecher, Washington Township, Will County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on three sales comparables along with an argument that "property prices are down 30% and unit sales have fallen 70%." The appellant included a chart with a reference 'citydata.com' depicting "home sales in Beecher, IL" between 2004 and the second quarter of 2009 which reflects a downward trend, but the chart is not otherwise explained.

In the grid analysis and a map, the appellant presented three two-story brick and frame dwellings that were in close proximity to the subject. These homes range in age from 3 to 6 years old and range in size from 2,494 to 2,967 square feet of living area. Each comparable has a full basement, central air conditioning and

a three-car garage. Two comparables have 1 and 2 fireplaces, respectively. Based on the grid and underlying data sheets, the sales occurred from April 2007 to November 2008 for prices ranging from \$270,000 to \$299,900 or from \$91.00 to \$113.07 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$90,708 or a market value of approximately \$272,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$111,182 was disclosed. The subject's assessment reflects an estimated market value of \$335,188 or \$125.16 per square foot of living area including land using the 2009 three-year median level of assessments for Will County of 33.17%.

The board of review submitted a letter from the Washington Township Assessor along with a grid analysis. In the letter the assessor stated in pertinent part, "I . . . agree that the assessed value of the building 96,272 [*sic*]¹ is high but the appellants [*sic*] request of 72,956 compared to the properties in her neighborhood would be to [*sic*] low to keep equity."

In support of the subject's estimated market value based on its assessment, the assessor presented an equity grid analysis with underlying property record cards of three suggested comparables. The board of review's comparable #3 was also presented as appellant's comparable #1. The comparables are two-story frame and brick dwellings that were 3 or 6 years old. The homes range in size from 2,492 to 2,722 square feet of living area and feature basements, central air conditioning, one or two fireplaces and a garage ranging in size from 539 to 845 square feet of building area. Based on the property record cards, the properties sold between June 2007 and November 2008 for prices ranging from \$270,000 to \$313,000 or from \$108.35 to \$114.99 per square foot of living area including land.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value based on its 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 Board further finds a reduction in the subject's assessment is warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331

¹ The assessor incorrectly reported the subject's improvement assessment which for 2009 as shown on the Notice of Final Decision on Assessed Value by the Board of Review was \$93,430.

Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does support a reduction in the subject's assessment.

The parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by both parties were similar to the subject in size, design, exterior construction, location and/or age. The comparables sold between April 2007 and November 2008 for prices ranging from \$270,000 to \$313,000 or from approximately \$105.71 to \$115.00 per square foot of living area including land. The subject's assessment reflects a market value of approximately \$335,188 or \$125.16 per square foot of living area, including land, using the three-year median level of assessments for Will County of 33.17%, which is above each of the sales comparables presented by both parties both on a total basis and on a per-square-foot basis. After considering all of these comparable sales, the Board finds the appellant did demonstrate the subject property's assessment is excessive in relation to its market value 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: July 20, 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.