



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

APPELLANT: Wesglen Master Association
DOCKET NO.: 09-03877.001-R-3 through 09-03877.211-R-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Wesglen Master Association, the appellant, by attorney Michael Elliott, of Elliott & Associates, P.C., Des Plaines; and the Will County Board of Review.¹

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***a reduction*** in the assessments of certain properties as established by the Will County Board of Review is warranted. ***Those properties for which assessments are reduced are designated in bold numbering and italics.*** The correct assessed valuations of the properties are:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-03877.001-R-3	11-04-07-101-010-0000	20,619	50,251	\$70,870
<i>09-03877.002-R-3</i>	<i>11-04-07-101-012-0000</i>	<i>20,619</i>	<i>63,821</i>	<i>\$84,440</i>
<i>09-03877.003-R-3</i>	<i>11-04-07-101-015-0000</i>	<i>20,619</i>	<i>66,881</i>	<i>\$87,500</i>
<i>09-03877.004-R-3</i>	<i>11-04-07-101-016-0000</i>	<i>20,619</i>	<i>75,621</i>	<i>\$96,240</i>
<i>09-03877.005-R-3</i>	<i>11-04-07-101-018-0000</i>	<i>20,619</i>	<i>57,451</i>	<i>\$78,070</i>
<i>09-03877.006-R-3</i>	<i>11-04-07-101-025-0000</i>	<i>20,619</i>	<i>51,721</i>	<i>\$72,340</i>
<i>09-03877.007-R-3</i>	<i>11-04-07-101-057-0000</i>	<i>20,619</i>	<i>68,001</i>	<i>\$88,620</i>
<i>09-03877.008-R-3</i>	<i>11-04-07-101-030-0000</i>	<i>20,619</i>	<i>54,051</i>	<i>\$74,670</i>
<i>09-03877.009-R-3</i>	<i>11-04-07-101-031-0000</i>	<i>20,619</i>	<i>51,011</i>	<i>\$71,630</i>
<i>09-03877.010-R-3</i>	<i>11-04-07-101-036-0000</i>	<i>20,619</i>	<i>43,591</i>	<i>\$64,210</i>
<i>09-03877.011-R-3</i>	<i>11-04-07-101-042-0000</i>	<i>20,619</i>	<i>43,591</i>	<i>\$64,210</i>
<i>09-03877.012-R-3</i>	<i>11-04-07-101-044-0000</i>	<i>20,619</i>	<i>72,921</i>	<i>\$93,540</i>
<i>09-03877.013-R-3</i>	<i>11-04-07-302-008-0000</i>	<i>20,619</i>	<i>74,791</i>	<i>\$95,410</i>
<i>09-03877.014-R-3</i>	<i>11-04-07-101-053-0000</i>	<i>20,619</i>	<i>69,061</i>	<i>\$89,680</i>
<i>09-03877.015-R-3</i>	<i>11-04-07-101-056-0000</i>	<i>20,619</i>	<i>66,041</i>	<i>\$86,660</i>
09-03877.016-R-3	11-04-07-101-078-0000	20,619	55,558	\$76,177

¹ Separate petitions or appeals were filed identifying the name of the owner of each of the individual parcels. The appeals were consolidated into one docket number and under the name of the Wesglen Master Association, the homeowners association for the development, due to the assertion by counsel that the cases involve common issues of fact, namely the market value of the property established by one appraisal that will value each of the 210 homes under appeal. It appears a docketing error may have been made due to the omission of Docket No. 09-03877.066-R-3.

09-03877.017-R-3	11-04-07-101-080-0000	20,619	55,051	\$75,670
09-03877.018-R-3	11-04-07-101-084-0000	20,619	38,091	\$58,710
09-03877.019-R-3	11-04-07-101-085-0000	20,619	49,471	\$70,090
09-03877.020-R-3	11-04-07-101-086-0000	20,619	38,441	\$59,060
09-03877.021-R-3	11-04-07-101-087-0000	20,619	51,011	\$71,630
09-03877.022-R-3	11-04-07-101-088-0000	20,619	38,271	\$58,890
09-03877.023-R-3	11-04-07-101-090-0000	20,619	38,931	\$59,550
09-03877.024-R-3	11-04-07-101-096-0000	20,619	51,761	\$72,380
09-03877.025-R-3	11-04-07-101-097-0000	20,619	45,157	\$65,776
09-03877.026-R-3	11-04-07-101-100-0000	20,619	52,640	\$73,259
09-03877.027-R-3	11-04-07-101-101-0000	20,619	47,947	\$68,566
09-03877.028-R-3	11-04-07-101-102-0000	20,619	39,021	\$59,640
09-03877.029-R-3	11-04-07-101-104-0000	20,619	52,041	\$72,660
09-03877.030-R-3	11-04-07-101-106-0000	20,619	51,373	\$71,992
09-03877.031-R-3	11-04-07-101-110-0000	20,619	52,513	\$73,132
09-03877.032-R-3	11-04-07-101-115-0000	20,619	44,901	\$65,520
09-03877.033-R-3	11-04-07-101-120-0000	20,619	68,711	\$89,330
09-03877.034-R-3	11-04-07-101-121-0000	20,619	63,151	\$83,770
09-03877.035-R-3	11-04-07-101-122-0000	20,619	70,951	\$91,570
09-03877.036-R-3	11-04-07-101-124-0000	20,619	68,851	\$89,470
09-03877.037-R-3	11-04-07-101-135-0000	20,619	48,261	\$68,880
09-03877.038-R-3	11-04-07-101-140-0000	20,619	47,611	\$68,230
09-03877.039-R-3	11-04-07-101-144-0000	20,619	38,381	\$59,000
09-03877.040-R-3	11-04-07-101-147-0000	20,619	52,271	\$72,890
09-03877.041-R-3	11-04-07-101-159-0000	20,619	51,251	\$71,870
09-03877.042-R-3	11-04-07-101-162-0000	20,619	57,588	\$78,207
09-03877.043-R-3	11-04-07-101-166-0000	20,619	38,931	\$59,550
09-03877.044-R-3	11-04-07-101-173-0000	20,619	57,871	\$78,490
09-03877.045-R-3	11-04-07-102-003-0000	20,619	50,230	\$70,849
09-03877.046-R-3	11-04-07-102-006-0000	20,619	48,075	\$68,694
09-03877.047-R-3	11-04-07-102-009-0000	20,619	50,485	\$71,104
09-03877.048-R-3	11-04-07-102-011-0000	20,619	49,801	\$70,420
09-03877.049-R-3	11-04-07-103-001-0000	20,619	74,281	\$94,900
09-03877.050-R-3	11-04-07-103-003-0000	20,619	65,711	\$86,330
09-03877.051-R-3	11-04-07-103-012-0000	20,619	64,911	\$85,530
09-03877.052-R-3	11-04-07-103-014-0000	20,619	63,851	\$84,470
09-03877.053-R-3	11-04-07-103-017-0000	20,619	67,989	\$88,608
09-03877.054-R-3	11-04-07-103-022-0000	20,619	63,651	\$84,270
09-03877.055-R-3	11-04-07-109-001-0000	20,619	46,671	\$67,290
09-03877.056-R-3	11-04-07-109-002-0000	20,619	51,011	\$71,630
09-03877.057-R-3	11-04-07-109-003-0000	20,619	61,241	\$81,860
09-03877.058-R-3	11-04-07-109-013-0000	20,619	51,011	\$71,630
09-03877.059-R-3	11-04-07-109-014-0000	20,619	50,311	\$70,930
09-03877.060-R-3	11-04-07-109-016-0000	20,619	50,311	\$70,930
09-03877.061-R-3	11-04-07-109-019-0000	20,619	57,845	\$78,464
09-03877.062-R-3	11-04-07-109-020-0000	20,619	58,621	\$79,240

09-03877.063-R-3	11-04-07-101-160-0000	20,619	57,333	\$77,952
09-03877.064-R-3	11-04-07-301-001-0000	20,619	64,336	\$84,955
09-03877.065-R-3	11-04-07-301-002-0000	20,619	69,638	\$90,257
09-03877.067-R-3	11-04-07-301-004-0000	20,619	67,479	\$88,098
09-03877.068-R-3	11-04-07-302-003-0000	20,619	72,429	\$93,048
09-03877.069-R-3	11-04-07-303-002-0000	20,619	57,221	\$77,840
09-03877.070-R-3	11-04-07-303-007-0000	20,619	65,450	\$86,069
09-03877.071-R-3	11-04-07-303-010-0000	20,619	68,877	\$89,496
09-03877.072-R-3	11-04-07-303-016-0000	20,619	68,401	\$89,020
09-03877.073-R-3	11-04-07-303-019-0000	20,619	57,581	\$78,200
09-03877.074-R-3	11-04-07-303-027-0000	20,619	66,048	\$86,667
09-03877.075-R-3	11-04-07-303-032-0000	20,619	60,181	\$80,800
09-03877.076-R-3	11-04-07-303-033-0000	20,619	51,548	\$72,167
09-03877.077-R-3	11-04-07-303-034-0000	20,619	57,871	\$78,490
09-03877.078-R-3	11-04-07-303-035-0000	20,619	73,951	\$94,570
09-03877.079-R-3	11-04-07-305-036-0000	20,619	63,361	\$83,980
09-03877.080-R-3	11-04-07-303-045-0000	20,619	63,295	\$83,914
09-03877.081-R-3	11-04-07-303-087-0000	20,619	66,086	\$86,705
09-03877.082-R-3	11-04-07-303-088-0000	20,619	69,481	\$90,100
09-03877.083-R-3	11-04-07-303-099-0000	20,619	64,611	\$85,230
09-03877.084-R-3	11-04-07-303-107-0000	20,619	64,653	\$85,272
09-03877.085-R-3	11-04-07-303-113-0000	20,619	75,151	\$95,770
09-03877.086-R-3	11-04-07-303-117-0000	20,619	76,633	\$97,252
09-03877.087-R-3	11-04-07-303-119-0000	20,619	70,143	\$90,762
09-03877.088-R-3	11-04-07-303-120-0000	20,619	60,351	\$80,970
09-03877.089-R-3	11-04-07-303-122-0000	20,619	60,759	\$81,378
09-03877.090-R-3	11-04-07-303-124-0000	20,619	57,221	\$77,840
09-03877.091-R-3	11-04-07-303-125-0000	20,619	75,980	\$96,599
09-03877.092-R-3	11-04-07-303-126-0000	20,619	57,051	\$77,670
09-03877.093-R-3	11-04-07-303-130-0000	20,619	71,540	\$92,159
09-03877.094-R-3	11-04-07-303-137-0000	20,619	74,456	\$95,075
09-03877.095-R-3	11-04-07-303-145-0000	20,619	64,321	\$84,940
09-03877.096-R-3	11-04-07-303-146-0000	20,619	49,381	\$70,000
09-03877.097-R-3	11-04-07-303-149-0000	20,619	74,710	\$95,329
09-03877.098-R-3	11-04-07-303-150-0000	20,619	57,221	\$77,840
09-03877.099-R-3	11-04-07-303-151-0000	20,619	60,961	\$81,580
09-03877.100-R-3	11-04-07-304-002-0000	20,619	61,519	\$82,138
09-03877.101-R-3	11-04-07-304-003-0000	20,619	65,324	\$85,943
09-03877.102-R-3	11-04-07-304-012-0000	20,619	63,971	\$84,590
09-03877.103-R-3	11-04-07-304-016-0000	20,619	81,421	\$102,040
09-03877.104-R-3	11-04-07-304-017-0000	20,619	69,211	\$89,830
09-03877.105-R-3	11-04-07-304-018-0000	20,619	58,441	\$79,060
09-03877.106-R-3	11-04-07-304-024-0000	20,619	66,614	\$87,233
09-03877.107-R-3	11-04-07-304-028-0000	20,619	73,317	\$93,936
09-03877.108-R-3	11-04-07-305-003-0000	20,619	64,437	\$85,056
09-03877.109-R-3	11-04-07-305-004-0000	20,619	58,220	\$78,839

09-03877.110-R-3	11-04-07-305-010-0000	20,619	68,621	\$89,240
09-03877.111-R-3	11-04-07-305-011-0000	20,619	66,041	\$86,660
09-03877.112-R-3	11-04-07-305-016-0000	20,619	69,721	\$90,340
09-03877.113-R-3	11-04-07-305-021-0000	20,619	66,441	\$87,060
09-03877.114-R-3	11-04-07-305-023-0000	20,619	73,695	\$94,314
09-03877.115-R-3	11-04-07-305-028-0000	20,619	80,481	\$101,100
09-03877.116-R-3	11-04-07-305-029-0000	20,619	66,988	\$87,607
09-03877.117-R-3	11-04-07-305-035-0000	20,619	80,841	\$101,460
09-03877.118-R-3	11-04-07-305-041-0000	20,619	75,621	\$96,240
09-03877.119-R-3	11-04-07-305-042-0000	20,619	63,381	\$84,000
09-03877.120-R-3	11-04-07-305-043-0000	20,619	76,048	\$96,667
09-03877.121-R-3	11-04-07-305-044-0000	20,619	77,431	\$98,050
09-03877.122-R-3	11-04-07-305-046-0000	20,619	78,390	\$99,009
09-03877.123-R-3	11-04-07-305-049-0000	20,619	62,981	\$83,600
09-03877.124-R-3	11-04-07-305-050-0000	20,619	63,981	\$84,600
09-03877.125-R-3	11-04-07-305-053-0000	20,619	62,981	\$83,600
09-03877.126-R-3	11-04-07-305-054-0000	20,619	63,851	\$84,470
09-03877.127-R-3	11-04-07-305-066-0000	20,619	78,770	\$99,389
09-03877.128-R-3	11-04-07-305-071-0000	20,619	67,251	\$87,870
09-03877.129-R-3	11-04-07-305-086-0000	20,619	59,411	\$80,030
09-03877.130-R-3	11-04-07-305-087-0000	20,619	63,851	\$84,470
09-03877.131-R-3	11-04-07-305-088-0000	20,619	58,271	\$78,890
09-03877.132-R-3	11-04-07-305-093-0000	20,619	77,374	\$97,993
09-03877.133-R-3	11-04-07-305-095-0000	20,619	56,700	\$77,319
09-03877.134-R-3	11-04-07-305-098-0000	20,619	78,201	\$98,820
09-03877.135-R-3	11-04-07-305-117-0000	20,619	58,474	\$79,093
09-03877.136-R-3	11-04-07-305-128-0000	20,619	63,851	\$84,470
09-03877.137-R-3	11-04-07-305-129-0000	20,619	63,676	\$84,295
09-03877.138-R-3	11-04-07-305-130-0000	20,619	64,057	\$84,676
09-03877.139-R-3	11-04-07-305-134-0000	20,619	54,923	\$75,542
09-03877.140-R-3	11-04-07-305-144-0000	20,619	75,681	\$96,300
09-03877.141-R-3	11-04-07-305-146-0000	20,619	75,681	\$96,300
09-03877.142-R-3	11-04-07-305-150-0000	20,619	68,877	\$89,496
09-03877.143-R-3	11-04-07-306-003-0000	20,619	57,461	\$78,080
09-03877.144-R-3	11-04-07-306-012-0000	20,619	60,081	\$80,700
09-03877.145-R-3	11-04-07-306-025-0000	20,619	59,417	\$80,036
09-03877.146-R-3	11-04-07-306-028-0000	20,619	74,965	\$95,584
09-03877.147-R-3	11-04-07-306-039-0000	20,619	57,206	\$77,825
09-03877.148-R-3	11-04-07-306-040-0000	20,619	61,201	\$81,820
09-03877.149-R-3	11-04-07-307-010-0000	20,619	59,491	\$80,110
09-03877.150-R-3	11-04-07-307-012-0000	20,619	67,551	\$88,170
09-03877.151-R-3	11-04-07-307-017-0000	20,619	73,681	\$94,300
09-03877.152-R-3	11-04-07-307-019-0000	20,619	63,971	\$84,590
09-03877.153-R-3	11-04-07-307-025-0000	20,619	59,872	\$80,491
09-03877.154-R-3	11-04-07-307-026-0000	20,619	64,721	\$85,340
09-03877.155-R-3	11-04-07-307-029-0000	20,619	43,721	\$64,340

09-03877.156-R-3	11-04-07-308-001-0000	20,619	68,741	\$89,360
09-03877.157-R-3	11-04-07-308-002-0000	20,619	72,281	\$92,900
09-03877.158-R-3	11-04-07-308-004-0000	20,619	71,951	\$92,570
09-03877.159-R-3	11-04-07-309-001-0000	20,619	72,711	\$93,330
09-03877.160-R-3	11-04-07-309-009-0000	20,619	66,991	\$87,610
09-03877.161-R-3	11-04-07-309-012-0000	20,619	63,721	\$84,340
09-03877.162-R-3	11-04-07-309-013-0000	20,619	69,381	\$90,000
09-03877.163-R-3	11-04-07-309-017-0000	20,619	66,801	\$87,420
09-03877.164-R-3	11-04-07-309-028-0000	20,619	77,751	\$98,370
09-03877.165-R-3	11-04-07-309-029-0000	20,619	56,771	\$77,390
09-03877.166-R-3	11-04-07-309-031-0000	20,619	63,381	\$84,000
09-03877.167-R-3	11-04-07-309-032-0000	20,619	84,987	\$105,606
09-03877.168-R-3	11-04-07-310-001-0000	20,619	67,479	\$88,098
09-03877.169-R-3	11-04-07-310-002-0000	20,619	57,461	\$78,080
09-03877.170-R-3	11-04-07-310-003-0000	20,619	65,661	\$86,280
09-03877.171-R-3	11-04-07-310-006-0000	20,619	63,930	\$84,549
09-03877.172-R-3	11-04-07-310-007-0000	20,619	61,137	\$81,756
09-03877.173-R-3	11-04-07-310-010-0000	20,619	63,281	\$83,900
09-03877.174-R-3	11-04-07-310-011-0000	20,619	58,271	\$78,890
09-03877.175-R-3	11-04-07-310-013-0000	20,619	62,154	\$82,773
09-03877.176-R-3	11-04-07-310-014-0000	20,619	58,220	\$78,839
09-03877.177-R-3	11-04-07-310-016-0000	20,619	73,823	\$94,442
09-03877.178-R-3	11-04-07-311-005-0000	20,619	77,751	\$98,370
09-03877.179-R-3	11-04-07-311-006-0000	20,619	66,205	\$86,824
09-03877.180-R-3	11-04-07-311-009-0000	20,619	68,681	\$89,300
09-03877.181-R-3	11-04-07-311-018-0000	20,619	64,011	\$84,630
09-03877.182-R-3	11-04-07-311-021-0000	20,619	76,451	\$97,070
09-03877.183-R-3	11-04-07-311-022-0000	20,619	86,921	\$107,540
09-03877.184-R-3	11-04-07-311-023-0000	20,619	77,751	\$98,370
09-03877.185-R-3	11-04-07-311-025-0000	20,619	79,651	\$100,270
09-03877.186-R-3	11-04-07-311-027-0000	20,619	63,381	\$84,000
09-03877.187-R-3	11-04-07-311-028-0000	20,619	80,011	\$100,630
09-03877.188-R-3	11-04-07-312-005-0000	20,619	58,441	\$79,060
09-03877.189-R-3	11-04-07-312-007-0000	20,619	59,236	\$79,855
09-03877.190-R-3	11-04-07-312-010-0000	20,619	77,374	\$97,993
09-03877.191-R-3	11-04-07-312-013-0000	20,619	64,818	\$85,437
09-03877.192-R-3	11-04-07-312-019-0000	20,619	62,914	\$83,533
09-03877.193-R-3	11-04-07-313-011-0000	20,619	80,401	\$101,020
09-03877.194-R-3	11-04-07-313-021-0000	20,619	80,281	\$100,900
09-03877.195-R-3	11-04-07-313-022-0000	20,619	67,701	\$88,320
09-03877.196-R-3	11-04-07-313-023-0000	20,619	90,187	\$110,806
09-03877.197-R-3	11-04-07-313-025-0000	20,619	67,331	\$87,950
09-03877.198-R-3	11-04-07-313-030-0000	20,619	75,092	\$95,711
09-03877.199-R-3	11-04-07-313-031-0000	20,619	69,891	\$90,510
09-03877.200-R-3	11-04-07-313-033-0000	20,619	69,511	\$90,130
09-03877.201-R-3	11-04-07-313-035-0000	20,619	76,234	\$96,853

09-03877.202-R-3	11-04-07-313-044-0000	20,619	65,931	\$86,550
09-03877.203-R-3	11-04-07-313-050-0000	20,619	61,001	\$81,620
09-03877.204-R-3	11-04-07-314-002-0000	20,619	57,181	\$77,800
09-03877.205-R-3	11-04-07-314-005-0000	20,619	58,602	\$79,221
09-03877.206-R-3	11-04-07-314-006-0000	20,619	73,317	\$93,936
09-03877.207-R-3	11-04-07-314-009-0000	20,619	60,721	\$81,340
09-03877.208-R-3	11-04-07-314-011-0000	20,619	61,900	\$82,519
09-03877.209-R-3	11-04-07-314-012-0000	20,619	68,562	\$89,181
09-03877.210-R-3	11-04-07-314-023-0000	20,619	60,759	\$81,378
09-03877.211-R-3	11-04-07-314-028-0000	20,619	60,721	\$81,340

Subject only to the State multiplier as applicable.

ANALYSIS

The subject properties consist of 210 individually owned parcels each improved with a single family dwelling of various styles, sizes, ages and features.² The dwellings are located in the Wesglen Subdivision, Romeoville, Lockport Township, Will County.

The appellant appeared before the Property Tax Appeal Board by counsel contesting the market value of each of the individual parcels. In support of this argument the appellant submitted an appraisal with estimates of values for the 210 individual properties under appeal. The appraisal document contained six pages of introduction (pages i through vi); 27 pages of narrative; four pages listing the various parcels or property index numbers (PINs) and the estimated market values for the various PINs; and five pages listing the various PINs and the appraiser's estimated market values for each parcel, the assessment requests, the actual assessments and the assessor's market values for each PIN. The report also had 13 pages in the Addenda five of which identified the name of the property owner, address, PIN, model and building size. The appellant's appraisal report was prepared by Edward V. Kling of Real Valuation Group, LLC, St. Charles, Illinois.

The appellant called as its witness Edward V. Kling. Kling has been a real estate appraiser since 1986 or 1987 and has the certified general real estate appraiser license with the State of Illinois and has the Member of the Appraisal Institute (MAI) designation from the Appraisal Institute. Kling writes 10 to 20 appraisal reports per year and through his office reviews in the range of 500 appraisals per year. Kling identified Appellant's Exhibit #1, entitled Appraisal Report 210 Single Family Homes,

² According to the appellant's appraisal, the smallest dwelling has 1,197 square feet of living area while the largest dwelling has 3,864 square feet of living area. The property record cards provided by the board of review indicate the subject dwellings are part one-story and part split level dwellings, part two-story and part one-story dwellings or two-story dwellings.

Wesglen Subdivision, as the appraisal he prepared of the Wesglen Subdivision. The report was completed June 1, 2010 and the valuation date was January 1, 2009.

The witness testified he appraised 210 single family residences in the Wesglen Subdivision. (Tr. 25.)³ He described the subdivision as a homogenous tract subdivision with a clubhouse, pond and tennis courts. The witness testified the development was constructed between 2000 and 2006. Kling testified pages "iv" and "v" of the report contained the value estimate for each one of the individual homes in the subdivision based on his analysis. The appraiser also indicated these pages identified the address, PIN, model name and square footage of each property.

Kling testified the houses were composed of split story, one-story and two-story homes of average quality construction and were for the most part vinyl clad.

The witness testified the report was a summary appraisal meaning it does not include all the detail that has been used to derive the value. Kling stated in the report that, "As a mass appraisal we have complied with USPAP (Uniform Standards of Professional Appraisal Practice) standards. (Appellant's Exhibit No. 1, page 1; Tr. 29.) He explained that a mass appraisal is an appraisal of many properties and not one. The witness also indicated USPAP Standard 6 applies to mass appraisals. Kling testified the definition of market value was on page 2 of his report, which includes the elements of no duress, buyer and seller being typically motivated and exposure to the market for a reasonable time.

The appraisal indicated the property was inspected on April 30, 2010. However, at the hearing the witness testified the inspection would have been within two weeks prior to June 1, 2010 (Tr. 35.). The appraiser testified the entire subdivision was toured, parts of the subdivision were walked and several homes were inspected. He also stated that the managing agent for the association was met and spoken with at length. Kling did not review the property record cards for the properties maintained by the township assessor but testified the person that assisted him went through the cards individually.⁴

Kling testified only the sales comparison approach was used to value the properties under appeal. According to Kling, the cost approach was not developed due to so much depreciation from the time these homes were constructed and originally sold to the valuation date. He also indicated it would have been very difficult to derived lot values. The witness further indicated the income approach was not appropriate because the properties are single family owner-occupied homes.

³ Tr. refers to the transcript of the proceedings and the page number.

⁴ In the certification Fred Beno was identified as a providing significant professional assistance to Kling. (Appellant's Exhibit No. 1, p. vi.)

The witness indicated the homes in the subdivision were homogenous, similar quality. He indicated the homes varied in amenities and the biggest variable was size. The appraiser determined the existing use and improvements constituted the highest and best use of the sites as improved.

On pages 20 and 21 of the report Kling discussed the market conditions. The report focused on rates reported as of the first quarter of 2010. The appraisal cited Crain Communications (May 2010) for a statement that new single family homes sales have reached the lowest level in 16 years. There was also a statement that the lowest annual rate of sales of new houses was reported and transactions in the first quarter of 2010 have fallen far below the previous low. The appraisal stated the decrease seems to be fueled by the fact prospective buyers are choosing bank-owned and foreclosed properties. However, the report also stated that new home sales in the first quarter of 2010, including townhomes and condominiums, had increased 14%. Kling testified that as of January 1, 2009, marketing times had gone up significantly from 3 to 6 months to two years. He asserted there was an oversupply of product in this market area as of January 1, 2009. The appraiser indicated in the report there were 241 single family homes listed for sale in the Romeoville area. He asserted that in 2009, 330 homes sold with an average price of \$152,730 and 197 of those were short sales. In 2008, 275 detached homes sold with 76 sales being short sales or foreclosures with an average price of \$186,824. The average price for a single family home in 2007 was \$215,307. (Appellant's Exhibit #1, p. 21).

Kling also testified that the property manager told him during the tour that many homes in Westglen had been boarded up but when they went through the subdivision the boards had been removed and squatters had moved into the homes. He asserted that the surrounding property owners were actually welcoming the squatters because they were taking better care of the homes than were the banks or receivers at the time.

Page 23 and 24 of the report is where Kling discussed his market approach. He asserted that sales from 2008 and the first six months of 2009 were used to arrive at the value estimates for January 1, 2009. The witness also asserted in the report that since the appraisal assignment was to value 210 homes not a single home, mass appraisal techniques were used. Sales were taken from the Westglen Subdivision excluding short sales and foreclosures. The appraiser also stated in the report that once the valuation model was developed it was applied to all of the sale properties in the study. The report indicated that 41 transactions between January 1, 2008 and June 1, 2009 were used to develop his model. Kling stated in the report that adjustments were determined by paired sales analysis and multiple regression analysis. He also testified that he spoke with Mary Ann O'Milka, an appraiser in Westglen, and MLS listings were considered in quantifying the adjustments. A time adjustment of .75% per month was used with those sales occurring before January

1, 2009 receiving a negative adjustment while those occurring after January 1, 2010 receiving a positive adjustment. Other adjustments included \$5,000 for a full bath; \$10,000 for a full basement; \$5,000 for a half basement; \$2,000 for a fireplace; \$5,000 for a finished basement; \$1,000 for porches and \$6,000 for a three-car garage. He also indicated that bedroom count was not a significant factor. Using this data Kling adjusted each of the sales to arrive at adjusted prices per square foot which ranged from \$65.06 to \$131.56 per square foot of living area.

Between pages 24 and 25 of the appraisal, the appraiser had two pages listing the sales, adjustments made and the adjusted price per square foot. On page two of the list of sales, the report contained a graph with the X (horizontal) axis representing the size of the home on a square foot basis and the Y (vertical) axis representing the adjusted price per square foot for the sales. The diamonds on the graph represent each sale plotted on the graph. The appraiser then developed a regression line on the graph through the plotted sales where you have an equal number of sales on either side of the line. The formula listed below the graph represented the equation that was calculated by the Excel spreadsheet in terms of price per square foot, which is the slope of the line. Kling stated this formula was used in his valuation model. Kling made some adjustments to the model resulting in the following equations where Y equals predicted selling price per square foot and X equals size:

For all homes up to 3,099 square feet: $y = -0.0265x + 155.46$
For homes 3,100 to 3,199 square feet: $y = -0.0265x + 158$
For homes 3,200 to 3,599 square feet: $y = -0.0265x + 160$
For homes 3,600 to 3,900 square feet: $y = -0.0265x + 158$

The page following page 25 of the appraisal is where Kling applied the formulas found on page 24 to calculate the value of the 41 sales. In the last column he calculated the deviation from the actual sales price and the model price. Kling indicated the deviation was 9.79% and a coefficient of dispersion (COD) of 9.81, which represents the average dispersion between the model predicted sales price and the actual sales price of the comparable sale. According to Kling, the International Association of Assessing Officers (IAAO) recommends a COD for newer subdivisions of under 10.

Kling indicated the spreadsheet following page 26 of the appraisal represented the value estimates and the requested assessed values for each of the individual homes under appeal.

Under cross-examination Kling did not know which homes he inspected and neither he nor his assistant measured any of the parcels. Kling also indicated the surveys he used were filled out by the homeowners who provided information about bathroom counts, bedroom counts and basement finish.

With respect to the sales used, Kling acknowledge the report says 41 sales were used but there were actually 42 sales in the

report. Kling agreed he made adjustments for bathrooms, finished basements, fireplaces, porches and garages. He did not adjust for brick exteriors. Additionally, there was no adjustment due to homes that backed up to ponds. No adjustments were made for age even though the homes were constructed between 2000 and 2006. Kling agreed the comparable sales ranged in size from 1,376 square feet to 3,410 square feet, which were plotted on the graph, which was used to develop his valuation equation.

Kling indicated that a majority of homes in Romeoville were built after World War II. The witness indicated there was not a whole lot of dynamic growth to Romeoville until the early to mid 1990's. He indicated the average sales prices quoted in the appraisal for 2007, 2008 and 2009 for Romeoville was just an average price per home and shows a significant drop in the price per unit sold. There was no identification or description of the homes sold during this period.

With respect to the adjustment amounts Kling stated they looked at some paired sales but did not have that information at the hearing.

Using the formulas on page 24 of his report, Kling calculated a value for a 3,099 square foot home to be approximately \$73.34 per square foot or \$227,270, rounded. The value of a 3,100 square foot home was calculated to be \$75.85 per square foot or \$235,135, which is \$7,865 more for one additional square foot of living area.

Kling indicated that when he did his analysis he incorporated economies of scale. He explained typically there is an inverse relationship to value, the bigger the size the lower the price per square foot. Again using Kling's formulas on page 24 of his report the calculated a value for a 3,599 square foot home was \$64.6265 (\$64.63 rounded) per square foot of living area or \$232,590. For a 3,600 square foot home the value was calculated to be \$69.60 per square foot or \$250,560, which is \$17,970 greater for one additional square foot. In response to the question about the differences in value, Kling asserted that, "[W]e haven't done a single appraisal of each property. We're doing a mass appraisal. You're going to have some variations." (Tr. 87).

When questioned about whether it would have been better to broken his analysis down into areas and homes that were of similar size Kling responded, "[M]aybe for individual appraisal purposes, but not for mass appraisal purposes, no." (Tr. 90.) Using the equations on page 24 of the appraisal Kling calculated the value of a 2,768 square foot home to be \$227,275. Using the equations on page 24 of the appraisal Kling calculated the value of a 3,099 square foot home to be \$227,270, practically the same amount for a home that is 331 square foot larger. Using Kling's equations, the value of a 3,199 square foot home was \$234,251, which is approximately \$884 less than the value of a 3,100 square foot home of \$235,135. The value of a 3,200 square foot home was

calculated to be \$240,640 while the value of a 3,599 square foot home was calculated to be \$232,590, \$8,050 less for a 399 square foot larger home. The value of a 3,600 square foot home was calculated to be \$250,560 while the value of a 3,900 square foot home was calculated to be \$240,435, which is \$10,125 less for a 300 square foot larger home. It was also pointed out that a 3,200 square foot home was calculated to have a value of \$240,640 while a 3,900 square foot home was calculated to have a value of \$240,435, which is \$205 less for a home that is 700 square feet larger. Kling indicated that everything seemed reasonable to him within the model he used. (Tr. 95).

Kling testified that Lisa Haines of the Wesglen Master Association contacted him to do the report. The witness explained the after discussing the magnitude of the situation and all the dynamics that were in play, the attorneys, Ms. Haines and Kling decided the mass appraisal was the way to go. The appellant's appraiser indicated that an individual appraisal is very specific to the nuances of the individual property. In the context of appraising 210 properties, Kling indicated that between a mass appraisal and an individual appraisal, the most accurate appraisal would be one in which each property was individually appraised.

Kling also testified this was the first mass appraisal of residential properties that has been performed by Real Valuation Group, LLC. Kling stated the client for the appraisal was Wesglen Home Owners Association and the report indicated the intender user of the report was the listed client. The appraiser asserted that he used USPAP Standard 6, which would have been for 2008 through 2009. Kling indicated that he did not physically inspect any of the sales nor could he recall any of the subject properties he inspected.

Kling indicated it is possible to use the cost approach in developing a mass appraisal. Kling also assumed the homes appraised were similar in quality and condition. He further indicated the homes had different styles including one-story, split level and two-story homes. During questioning Kling originally answered that the 210 properties he appraised included each property in the Westglen Subdivision, but he was corrected by the appellant's counsel.⁵ (Tr. 130). Kling did not know the basis that the 210 properties were selected to be appraised.

In the first paragraph on page 22 of the appraisal Kling wrote in part:

The subject property consists of six vacant residential lots. . . This retail value is also discounted to a single buyer over the project sellout period. (Appellant's Exhibit No. 1, page 22.

⁵ Mr. Elliott indicated there were about 1,000 homes in the Wesglen Subdivision.

He agreed this was an error.

Kling further explained that Exhibit A in the report listed the sales he considered and he made adjustments to those sales to a theoretical base model, not to the individual homes under appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessments for each of the 210 properties under appeal. For each property under appeal the township assessor completed a comparison grid analysis using four comparables and provided a copy of the subject's property record card as well as the property record cards for each of the comparables used. Written across the top of the grid analysis was "Assessor's Comp Equity." The grid included both assessment information and sales data on each of the subject properties and the comparables.

The board of review called as its witness Warren Dixon III, Deputy Assessor of Lockport Township. Dixon has been the deputy assessor for one year. Prior to his position as deputy assessor he has had 18 years as a real estate appraiser with Dixon Appraisal and has worked at multiple township assessors' offices.

Dixon agreed that the evidence submitted by the board of review was in general terms based on uniformity. The witness indicated the development has just over one thousand units. Dixon was of the opinion that the analysis he submitted indicated the assessments are uniform in nature.

Dixon testified he had looked at the appraisal report submitted into evidence. He noted discrepancies between the assessor's property record cards and the evidence submitted by the appellant in square footage and amenities. It was his conclusion that the appellant's appraiser was leaning toward using the supervisor of assessments (SOA) website for verification of descriptions. He also thought descriptive data on the sales used in the appraisal were from the SOA website.

Dixon testified the assessor's field staff physically inspect the properties, measure the properties and denote the amenities along with site evaluation. He indicated the field staff takes the measurement of each property and draws the sketch. The drawings are renderings of the physical measurements which are denoted on a field worksheet.

Dixon testified he was familiar with the SOA website. He asserted that the SOA website had not been updated since 2005 for this particular subdivision.

Dixon further testified he typically does not see a \$17,000 jump in market [value] for one additional square foot. The witness testified he was familiar with the concept of economies of scale, which typically stands for the idea that the larger a property gets the lower the unit value becomes. He testified this is what was found to be true in this subdivision based on the sales ratio

studies on a building dollar per square foot. The witness asserted that an economy of scale trend is curved and there is a considerable difference from a 3,000 square foot home to a 2,000 square foot home.

Dixon indicated the assessments placed on the properties were based off the Illinois Department of Revenue cost manuals. He has not seen in a cost manual that a larger a home becomes the less valuable it becomes. Dixon agreed that the property record card for each property under appeal had been submitted by the board of review. Dixon stated that he noticed many variations from the appraisal report as compared to the property record cards for different square footage and amenities such as basements, fireplaces, bathrooms and garages. He also found errors in the model name. The deputy assessor did not find anything in the report that identified or indicated that the information he had was incorrect.

Under cross-examination Dixon agreed that the evidence his office prepared and submitted by the board of review was essentially uniformity evidence. The witness agreed his office prepares property record cards and his understanding of what the assessor's office did at the time the subject development was built was based on his work experience and interviewing of staff. He agreed that when a house was first built a field person would do measurements and make a drawing that would end up on the property record card. Additionally, photographs would be taken to appear on the card and characteristics such as square footage, number of plumbing fixtures, and size of garage would appear on the card. The card would also reflect full basement, partial basement or crawl space. Dixon testified that the property record card does not represent whether or not the basement is finished and that the assessor's office does not assess for a finished basement.

Dixon indicated that the property record cards are changed for physical characteristics when building permits are issued for anything significant. The deputy assessor also indicated that when the assessments are originally made the cost approach was used and the sales comparison approach was taken into account.

Dixon testified that a negative factor was applied to Wesglen in 2010. He also stated that the 2012 assessments were substantially less as compared to 2009; he thought there was about a 25% difference in value. Dixon indicated that in valuing the properties in Wesglen in 2009, sales ratio studies were reviewed from 2006, 2007 and 2008. The witness testified that sales in 2007 were getting flatter, some were up and some down. He asserted that towards the end of 2008 was the beginning of the down market. He also indicated that doing an individual appraisal report for January 1, 2009, he would not use sales from 2006.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the assessments of some of the PINs under appeal.

The property owners for the 210 PINs contend the market value of the subject properties are not accurately reflected in their respective assessed valuations. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean 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). 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 Ill.App.3d 1038 (3rd Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds a review of the raw sales data in this record supports a reduction in the assessments of some of the PINs under appeal.

In support of their argument an appraisal prepared by Kling was submitted to support a reduction for each of the 210 individually owned dwellings under appeal. The Board finds the appraisal and the testimony provided by Kling was not credible in establishing a market value for each of the individual properties under appeal.

Initially, the Board questions whether it was appropriate under USPAP guidelines to develop a mass appraisal under Standard 6 of the Uniform Standards of Professional Appraisal Practice as Kling testified was done in this appeal. Even though the 210 parcels were consolidated under the name of Westglen Master Association, the Board finds each PIN is a separately owned single family dwelling located throughout the Westglen Subdivision, which had more than 1,000 homes. The expert was attempting to arrive at an opinion of value for each of the individual properties to challenge the assessment of each property. The title of Advisor Opinion 32 (AO-32) of USPAP is "Ad Valorem Property Tax Appraisal and Mass Appraisal Assignments." Towards the end of AO-32 illustrations are set forth to discuss the applicability of the appraisal standard. Illustration 3 states:

An assessment appeal is in process, and an appraiser of an individual property is being conducted as part of that appeal. Which development standards apply? STANDARD 1 or STANDARD 7 would apply because an

individual property is being appraised rather than a universe of properties.⁶

In challenging the assessments of these 210 properties, the Board finds that the better practice would have been to prepare an individual appraisal for each property appealed under the guidance of Standard 1 and Standard 2 of USPAP, not a mass appraisal under Standard 6.⁷ Testimony provided by Kling indicated a mass appraisal was decided upon based on discussions with Lisa Haines of the Westglen Master Association, the attorneys and Kling. According to Kling, using a mass appraisal was the most "effective" way to value 210 properties but the most "accurate" report would be an individual appraisal. (Tr. 123-124.) It seems to this Board that Kling opted to develop a mass appraisal for economic reasons as opposed to providing this Board with a more accurate individual appraisal for each of the properties under appeal.

AO-32 also discusses the identification of the intended users for a mass appraisal under Standard 6. AO-32 states in part:

In ad valorem taxation assignments, the client is typically the government or taxing authority that engages the appraiser. As defined in USPAP, the intended users include the client. Through communication with the client, the appraiser may identify other intended users. A party receiving a copy of a report in order to satisfy disclosure requirements does not become an intended user of the appraisal or mass appraisal unless the appraiser identifies such party as an intended user as part of the assignment.⁸

In this instance the client was not the government or taxing authority but identified as Westglen Master Association. On page 4 of the appraisal, Kling states the "Intended Users" as the "Listed Client Only." (Appellant's Exhibit #1, p. 4). The report does not identify the Property Tax Appeal Board or the Will County Board of Review as intended users of the appraisal. The Board finds this omission tends to undermine the credibility and reliability of the report.

The Board also finds the credibility and reliability of the appraisal was called into question based on the testimony of Kling and the contents of the report. During testimony Kling asserted that all the properties in Westglen were appraised, however, this was incorrect. Kling at page 22 of his report incorrectly indicated that the subject property consists of six vacant residential lots. (Appellant's Exhibit #1, p. 22). Kling at page 41 incorrectly asserted that, "41 sale transactions between January 1st of 2008 and June 1st of 2009 were used to

⁶ USPAP Advisory Opinions 2008-2009 Edition, The Appraisal Foundation, A-114.

⁷ USPAP 2008-2009 Edition, The Appraisal Foundation, U-15 through U-29.

⁸ USPAP Advisory Opinions 2008-2009 Edition, The Appraisal Foundation, A-111.

develop our model." The report included 42 transactions. These types of mistakes, though they may seem minor, undermine the credibility of the report and the appraiser.

The appraisal also lacked any documents to corroborate the descriptive information of the properties under appeal. The Property Tax Appeal Board examined the property record cards (PRCs) of the properties under appeal that were submitted by the board of review and compared the sizes of the homes as reported on the PRCs to the sizes of the properties as presented by Kling. The Property Tax Appeal Board found 23 instances where the property record cards demonstrated Kling's information was incorrect. The differences are as follows:

Address	PIN ⁹	Appraisal square footage	PRC square footage
1642 Rose	11-04-07-101-044	3,117	3,153
1648 Dahlia	11-04-07-101-100	1,510	2,310
1601 Arborwood	11-04-07-109-013	1,582	1,535
1534 Daisy	11-04-07-303-033	1,904	2,482
322 Columbine	11-04-07-303-099	2,491	2,860
368 Amaryllis	11-04-07-303-119	1,644	2,352
356 Amaryllis	11-04-07-303-122	1,914	2,442
1598 Baytree	11-04-07-304-002	2,438	2,106
1538 Baytree	11-04-07-304-017	3,117	2,722
1618 Aster	11-04-07-305-041	3,327	3,244
295 Lilac	11-04-07-306-040	2,312	2,012
291 Columbine	11-04-07-307-029	2,734	2,842
1667 Rose	11-04-07-308-001	2,660	2,670
236 Gladiolus	11-04-07-309-001	2,491	2,800
247 Alyssum	11-04-07-309-012	2,491	2,520
280 Gladiolus	11-04-07-309-031	1,345	2,510
281 W. Daisy	11-04-07-301-007	3,075	2,039
338 Aster	11-04-07-313-011	3,331	3,405
333 Aster	11-04-07-313-022	2,860	2,639
351 Aster	11-04-07-313-025	3,148	2,628
398 Daffodil	11-04-07-313-044	3,350	2,586
370 Daffodil	11-04-07-313-050	2,002	2,007
1609 Amaryllis	11-04-07-314-005	1,758	2,538

Kling had no documentation in his report to refute the size of these individual homes as reflected on their respective PRCs. The fact that Kling made descriptive errors on 23 of the 210 homes or 11% of the properties under appeal further undermines the credibility of the report and the value conclusions arrived at by the appraiser.

The Board further finds that the cross-examination of Kling in which questions were asked using the formulas on page 24 of his appraisal, that were the basis of his value conclusions, demonstrated serious flaws in his analysis. As examples:

A 3,599 square foot home was calculated to have a value of \$232,590 as compared to a 3,600 square foot home

⁹ The last four digits of "0000" for each PIN have been omitted.

that was calculated to have a value of \$250,560, a \$17,970 difference for a 1 square foot larger home.

A 2,768 square foot home was calculated to have a value of \$227,275 as compared to a 3,099 square foot home that was calculated to have a value of \$227,270, practically equivalent values for homes that differ in size by 331 square feet.

A 3,199 square foot home was calculated to have a value of \$234,251 as compared to a 3,100 square foot home that was calculated to have a value of \$235,135, which is \$884 more for a home that is 99 square feet smaller.

A 3,200 square foot home was calculated to have a value of \$240,640 as compared to a 3,599 square foot home that was calculated to have a value of \$232,590, which is \$8,050 less for a home that is 399 square feet larger.

A 3,600 square foot home was calculated to have a value of \$250,560 as compared to a 3,900 square foot home that was calculated to have a value of \$240,435, which is \$10,125 less for a home that is 300 square feet larger.

A 3,200 square foot home was calculated to have a value of \$240,640 as compared to a 3,900 square foot home that was calculated to have a value of \$240,435, which is \$205 less for a home that is 700 square feet larger.

The Board finds these calculations further undermine the estimates of values contained in Kling's appraisal. Considering these factors the Board finds that Kling's appraisal and conclusions of value can be given no weight.

The board of review submitted information to demonstrate the subject properties were being uniformly assessed and did not specifically address the appellant's market value argument. The Board finds that the documentation provided by the board of review disclosed that seven properties under appeal sold from December 2007 to May 2009 identified as follows:

Docket No.	PIN ¹⁰	Sale Date Month/year	Price
09-03877.003	11-04-07-101-015	12/07	\$262,500
09-03877.039	11-04-07-101-144	09/08	\$177,000
09-03877.074	11-04-07-303-027	10/08	\$260,000
09-03877.076	11-04-07-303-033	05/08	\$216,500
09-03877.096	11-04-07-303-146	05/09	\$210,000
09-03877.120	11-04-07-305-043	07/08	\$290,000
09-03877.155	11-04-07-307-029	12/08	\$193,000

¹⁰ The last four digits of "0000" for each PIN have been omitted.

The Board finds these prices reflect market values below the market values reflected by their respective assessments. Accordingly, the Board finds reductions in the assessments of these PINs should be reduced to reflect the purchase prices. The Board finds that Kling's list of sales also included PINs 11-04-07-303-027, 11-04-07-303-033, 11-04-07-303-146 and 11-04-07-305-043. It should be noted, however, in Kling's list of sales he has reported the incorrect size for each of these properties as reflected by their respective property record cards. Furthermore, there is an inconsistency in the report between what Kling reported as the size of the homes for PINs 11-04-07-303-027, 11-04-07-303-146 and 11-04-07-305-043 and the size of the homes as set forth on Exhibit A, which further detracts from the weight that can be given the appraisal.

The Board finds the record does contain 42 sales provided by Kling that occurred from January 2008 to June 2009. According to his report the homes varied in size from 1,376 to 3,410 square feet of living area. The prices ranged from \$155,000 to \$308,500 or from \$69.35 to \$140.84 per square foot of living area, including land. The subject properties have assessments that reflect market values ranging from \$75.56 to \$179.79 per square foot of living area, including land.

To better understand the data, the Property Tax Appeal Board has stratified the sales data as follows:

Size/Square feet range	Price Range \$ per square foot	Number of sales
1,300 to 1,900	\$112.64 to \$140.84	7
1,901 to 2,200	\$77.73 to \$122.96	9
2,201 to 2,500	\$81.68 to \$123.84	13
2,501 to 2,800	\$70.59 to \$100.40	7
2,801 to 3,700	\$69.35 to \$89.40	6

Using this data the Board determined whether the remaining properties were overvalued by comparing the market values as reflected by their assessments on a square foot basis were within the range established by the sales most similar to the respective dwellings in size.

The Board gave little weight to the grid analysis provided by the board of review for each property under appeal as it focused on assessment equity rather than the market value argument made by the appellant.

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. Ferr

Member

Member

Marko M. Louis

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: April 18, 2014

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.