



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

APPELLANT: John K. Plut  
DOCKET NO.: 10-00180.001-R-1  
PARCEL NO.: 04-10-08-152-004-0000

The parties of record before the Property Tax Appeal Board are John K. Plut, 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:** \$29,550  
**IMPR.:** \$72,950  
**TOTAL:** \$102,500

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is "on a spring fed lake" and is improved with a two-story single family dwelling of frame exterior construction. The home was built in 1993 and contains approximately 2,590 square feet of above-grade living area.<sup>1</sup> The dwelling features a full walkout-style basement, central air conditioning, a fireplace and an attached garage of 520 square feet of building area. The property is located in Minooka, Channahon Township, Will County.

In support of this overvaluation complaint, the appellant filed a summary appraisal report<sup>2</sup> with the Property Tax Appeal Board prepared by James E. Batis, a Certified Residential Appraiser. The appraisal states that it was intended for a property tax

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<sup>1</sup> The appellant's appraiser reported a dwelling size of 2,754 square feet of above-grade living area. The appraiser included a schematic drawing that lacked any measurements, but wrote that there was a "bonus room" over the garage with pitched ceilings. The board of review provided a copy of the subject's property record card with a dwelling size determination of 2,590 square feet of living area. Absent additional evidence regarding the level of finish of this "bonus room," the Property Tax Appeal Board finds the board of review submitted the best evidence of the subject's dwelling size.

<sup>2</sup> In Section V of the appeal petition, the appellant reiterated the appraisal sales #1 through #3.

assessment appeal. The rights appraised were fee simple. The appraisal provides an estimated market value of \$307,500 or \$118.73 per square foot of living area including land as of January 1, 2010.

As part of the subject's description, the appraiser noted "many of the homes are built surrounding the retention pond for the subdivision." The subject's site was a "typical retention pond lot for the development" and there were retention walls near the water line. The dwelling was said to be "an average quality home," but the appraiser also stated "many of the seams of the exterior cedar siding are warped" and presented a photograph depicting this condition. In the grid analysis of the comparables, the appraiser reported the subject has a basement recreation room, but did not report this feature on page 1 of the report in the description of the improvements.

The appraiser reported that the market for homes at the time was slow and the values of homes continue to decline in the area.

Utilizing the sales comparison approach to value, the appraiser set forth three suggested sales comparables and two listings located in either Minooka or Channahon and from .24 to .67 of a mile from the subject. The comparables consist of two-story brick and frame dwellings that were from 5 to 16 years old. The comparables range in size from 2,504 to 2,886 square feet of living area. The comparables have full basements, one of which has finished area and one of which is "superior." Each comparable has central air conditioning, a fireplace and a three-car garage. Three comparables sold from January 2009 to June 2009 for prices ranging from \$265,000 to \$297,000 or from \$91.82 to \$118.23 per square foot of living area including land. The listings had asking prices of \$429,900 and \$389,900 or \$156.55 and \$142.25 per square foot of living area, including land, respectively.

The appraiser made adjustments to the comparables for differences from the subject in view, condition, living area square footage, basement style/finish and/or number of garage stalls. For sale #1, the appraiser reported the 2007 sale price and the reduction in value two years later based on its more recent sale. For the properties, the appraiser also discussed an analysis of the property taxes paid by the comparables and/or the difference between the assessment and recent sale price. The appraiser noted listing #1 is on the same pond as the subject with a listing in the Multiple Listing Service. After this analysis, the appraiser concluded adjusted sale prices for the comparables ranging from \$276,000 to \$429,900 or from \$95.63 to \$156.55 per square foot of living area including land. The appraiser then concluded an estimated fair market value of the subject under the sales comparison approach of \$307,500 with most consideration given to sale #3 along with support from the two adjusted area listings.

Based on this evidence, the appellant requested a reduction in the assessment of the subject property so as to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$135,550 was disclosed. The final assessment of the subject property reflects a market value of approximately \$407,792 or \$157.45 per square foot of living area including land using the 2010 three-year median level of assessments for Will County of 33.24% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

The board of review submitted a memorandum prepared by Ann Crickman, Channahon Township Assessor, along with additional data.<sup>3</sup> In the memorandum, the assessor asserted that the appraiser's comparables did not "have marketable water features." The assessor also stated that the comparables were "in a subdivision of inferior location" and presented aerial photographs to depict the density of neighborhoods and lot sizes of these properties as compared to the subject.

Next, the assessor wrote "I have provided sales in similar neighborhoods where water is a feature." She further stated that each property also had an inferior location. The data presented indicated the properties were in the neighborhoods of Indian Trails Water or Bonita Vista Lake. The properties consist of two-story dwellings that were built between 1991 and 2003. The homes range in size from 2,598 to 2,628 square feet of living area. No other features or details of these comparables were provided in the submission by the assessor which included the transfer declarations and applicable property record cards. The properties sold between August 2007 and June 2008 for prices ranging from \$329,000 to \$389,999 or from \$126.05 to \$149.31 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant acknowledged that the appraiser considered comparables without water features, but noted those differences were "taken into account in the appraisal" citing to "view" adjustments in the report. As to the sales presented by the assessor, the appellant contends that each of these properties sold in late 2007 and early 2008 "before the drop in the housing market and therefore reflect higher, earlier sale values." Even with these higher sale values, the appellant noted that the subject's estimated market value of \$157.45 per square foot is higher than the sale price per square foot presented by the assessor. Lastly, the appellant argued that the

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<sup>3</sup> One of the submissions was a detailed grid analysis of five comparables with equity data and reporting the July 2004 sale of one comparable which is too distant from the assessment date of January 2, 2010 to be a reliable indicator of the subject's estimated market value.

equity data presented by the assessor was not relevant to the appeal. As a consequence of this analysis, the appellant asserted that the appraisal provides the best representation of the subject's estimated market value.

After reviewing the record and considering the evidence submitted by the parties, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant argued that the subject's assessment was not reflective of 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 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Admin.Code §1910.65(c)). The Board finds this burden of proof has been met and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted an appraisal of the subject property with a final value conclusion of \$307,500 which was supported by sales that occurred in 2009 along with two listings. The appraiser made adjustments for various differences between the subject and comparables to arrive at a well-reasoned value conclusion, including the lack of water feature as shown in the "view" resulting in \$20,000 upward adjustments to each of the sale comparables. Based on the dwelling size of the subject as 2,590 square feet, the Board notes that the value conclusion of \$118.73 per square foot of living area, including land, falls at the lower end of the range of the adjusted comparable sales presented.

The board of review presented four sales of dwellings, all of which predate the assessment date, having sold in 2007 and 2008. In the absence of detailed information as to these comparables and the lack of proximity in time to the assessment date, the Board has given little weight to these sales. Furthermore, the Property Tax Appeal Board finds little merit in the assessor's criticisms of the appraiser's comparable sales where there were substantial adjustments for the lack of a water feature with the comparable sales.

In conclusion, the Property Tax Appeal Board finds that the best evidence of the subject's market value on this record is the appraisal conclusion of \$307,500. Based upon the best market value evidence in the record, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted and a reduction commensurate with the appellant's request is appropriate.

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

*Frank J. Huff*

Member

Member

*Mark 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: March 22, 2013

*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.