



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

APPELLANT: George Dolak
DOCKET NO.: 10-00214.001-R-1
PARCEL NO.: 11-04-06-277-007-0000

The parties of record before the Property Tax Appeal Board are George Dolak, 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: \$18,754
IMPR.: \$47,042
TOTAL: \$65,796

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel on a golf course is improved with a 21-year old, one-story single-family dwelling of frame and brick exterior construction containing approximately 1,561 square feet of living area. The home features a partial finished basement, central air conditioning, a fireplace, a deck and a 441 square foot garage. The property is located in Plainfield, Lockport Township, Will County.

The appellant's appeal is based on overvaluation of the subject property. The basis marked in Section 2d of the Residential Appeal petition was "recent appraisal." The appellant only supplied "page 2 of 6" of an appraisal report. The document does not identify the appraiser or other pertinent data that would be contained within the report. In the absence of the entire appraisal report, the Board has not considered the value conclusion set forth on the document of \$195,000 as of November 30, 2010.

However, since the one page of the appraisal report submitted with this appeal by the appellant sets forth data concerning three sales, the Property Tax Appeal Board will examine this sales data in support of the appellant's market value argument.

The properties were located in Plainfield on a golf course and were from .08 to .90 of a mile from the subject. The parcels were improved with one-story frame or frame and masonry dwellings that were either 10 or 20 years old. The comparables each contain either 1,515 or 1,969 square feet of living area. Each home has a full or partial basement, two of which include finished area with a bathroom. The homes have central air conditioning and a two-car garage. Two comparables have a fireplace. The sales occurred in October 2010 and November 2010 for prices ranging from \$167,500 to \$225,000 or from \$110.56 to \$114.27 per square foot of living area, including land.

In addition, the appellant submitted two listing sheets for properties located on the golf course. Each home is described as a one-story dwelling of approximately 1,580 square feet of living area with a partial basement that is 19 years old. The undated listing sheets depict asking prices of \$161,900 and \$173,900 respectively.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$65,796 which would reflect a market value of approximately \$197,408 at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$75,429 was disclosed. The subject's assessment reflects an estimated market value of \$226,922 using the 2010 three-year median level of assessments for Will County of 33.24%.

The board of review presented a memorandum and data gathered by the Lockport Township Assessor. The assessor erroneously asserts that the appellant's appeal is based on both lack of uniformity in assessments and comparable sales when the only contention was overvaluation. Additionally, the assessor implies that the presentation of sales from 2010 for this appeal was inappropriate.

In support of the subject's assessment, the assessor prepared a grid analysis of four comparables that are "all the same model and in the same subdivision." The comparables consist of one-story frame dwellings that were either 20 or 21 years old. The dwellings range in size from 1,819 to 1,927 square feet of living area. Each has a partial basement, central air conditioning and a 441 square foot garage. Three comparables have a fireplace. The assessor set forth the land and improvement assessments of these properties along with data on sales that occurred between November 1989 and May 2006 for prices ranging from \$139,300 to \$354,500.

In the memorandum, the assessor further reported that a sales ratio study from the Department of Revenue "showing all sales in Carillon" was provided along with "an adjusted sales ratio from Carillon with the increase from 2008 and the decreases in 2009

and 2010." Lastly, the assessor wrote, "the medium [*sic*] level for these three years is .3273."

Also attached as part of the board of review's submission were three two-page documents entitled respectively Carillon 2007 Sales, Carillon 2008 Sales, and Carillon 2009 Sales. Each of these documents identifies parcel numbers, sale price/date, assessed value, "percentage," and the applicable years' adjustments. There are no details as to the properties for an adequate comparison of these sales to the subject property. As an example, the 2009 sales that are listed range from \$110,000 to \$290,000.

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 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 Ill.App.3d 1038 (3rd 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 the evidence in the record does support a reduction in the subject's assessment.

The appellant submitted a total of three comparable sales for the Board's consideration. The board of review presented equity comparables which is not responsive to the appellant's overvaluation contention. Moreover, to the extent that the board of review presented sales data, the submission was insufficiently detailed to provide sufficient evidence to adequately analysis the similarities and/or dissimilarities of the properties to the subject for purposes of analysis.

The Board finds the comparables submitted by the appellant were similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold in October 2010 and November 2010 for prices ranging from \$167,500 to \$225,000 or from \$110.56 to \$114.27 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$226,922 or \$145.37 per square foot of living area, including land, which is above the range established by the most similar comparables both as to overall value and on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellant did demonstrate the subject

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property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is warranted on this record.

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. [unclear]

Member

Member

Mark [unclear]

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.