



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

APPELLANT: Frank Bruntjen
DOCKET NO.: 10-00226.001-R-1
PARCEL NO.: 11-04-24-319-005-0000

The parties of record before the Property Tax Appeal Board are Frank Bruntjen, 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: \$16,521
IMPR.: \$40,079
TOTAL: \$56,600

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 9,000 square feet of land area is improved with a one-story single-family dwelling of frame construction that contains 1,196 square feet of living area.¹ The dwelling was constructed in 1964 and is approximately 46 years old. Features of the home include a full unfinished basement, central air conditioning and an attached three-car garage of 943 square feet. The subject property also has a 225 square foot patio and is located in Kelvin Grove Subdivision, Lockport Township, Will County.

The appellant filed the appeal contending overvaluation based on a recent appraisal and comparable sales. Three sales set forth in Section V of the appeal petition are the same properties utilized by the appraiser in the sales comparison approach and thus, these properties will only be addressed as part of the discussion of the appraisal report. The appellant also submitted

¹ The appellant's appraiser reported a dwelling size of 1,205 square feet and noted the he was unable to determine why the measurement he took differed slightly from that of the assessing officials. Given the minor difference in size, the Board has accepted the dwelling size reported by the appellant in the appeal petition which was also reported by the assessing officials.

limited information on three reported listings. In a letter, the appellant further contended that the subject dwelling was "still all original" including the kitchen, bathroom, windows and garage door. The roof was replaced in 1995 when an addition was put on the garage.

The appraisal was prepared by Thomas A. Bolhouse, a State of Illinois Certified Residential Real Estate Appraiser and supervised by Jack Schultz. Bolhouse estimated the subject property had a market value of \$170,000 as of December 31, 2009. The appraiser indicated within an addendum to the report that the intended use of the appraisal was for an ad valorem tax appeal. The property rights appraised were the fee simple interest. The appraiser also indicated the highest and best use of the subject property was its present use.

As to the subject, the appraiser wrote the home was in overall average condition "and modernization with no repairs being needed, updated kitchen and dated bath." The appraiser also noted the subject had "a rear addition for and [*sic*] extra car storage area."

In estimating the market value of the subject property the appraiser developed the sales comparison approach to value. The appraiser selected three comparable sales composed of one-story dwellings that ranged in size from 884 to 1,244 square feet of living area. The dwellings were of frame construction and ranged in age from 42 to 61 years old. Each comparable has a full basement that is finished in some fashion. Each of the comparables also has central air conditioning and a one or two-car garage. Under the category of "extras-modernization," the subject was noted to have an updated kitchen with each of the comparables having similar notations regarding updated kitchen and/or bath. The comparables were located from .32 to .75 of a mile from the subject in Lockport. The sales occurred in September 2009 or October 2009 for prices ranging from \$160,000 to \$190,000 or from \$150.42 to \$181.00 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject property for such items as condition, room count, size, basement finish, garage size, porch/patio/deck and/or modernization/updates. The appraiser concluded the comparables had adjusted sales prices ranging from \$168,500 to \$173,000. Based on this analysis the appraiser estimated the subject property had a market value of \$170,000.

The appellant also submitted information on three additional comparable listings that were on the market "right now." This appeal was filed in January 2011. To support this contention, the appellant submitted a property record card and/or a copy of a listing sheet regarding these properties. The comparables consist of one-story brick or brick and frame dwellings that range in age from 47 to 50 years old. The dwellings range in size from 1,328 to 1,684 square feet of living area and feature full or partial basements and garages that range in size from 462

to 529 square feet of building area. One comparable also has central air conditioning. These comparables had asking prices ranging from \$175,000 to \$204,900 or from \$113.64 to \$142.32 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's assessment be reduced to \$56,600 which reflects a market value of approximately \$169,817 at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$73,224 was disclosed. The subject's assessment reflects a market value of \$220,289 or \$184.19 per square foot of living area, including land, when using the 2010 three year average median level of assessments for Will County of 33.24%.

In support of its contention of the correct assessment, the board of review submitted a memorandum from Lockport Township Assessor with a grid analysis of four comparable sales. As to the appellant's appraisal, the assessor contends the sales in the report are "out of the immediate area." Additionally, the assessor contends the biggest difference between the subject and comparables is the size of the garages which are from 367 to 679 square feet smaller than the subject's garage.

The assessor's comparable sales are in the subject's subdivision and described as one-story frame dwellings that were 45 or 52 years old. The comparables range in size from 1,056 to 1,608 square feet of living area with a full basement, central air conditioning and a garage ranging in size from 264 to 576 square feet of building area. The sales occurred from September 2007 to October 2009 for prices ranging from \$179,900 to \$240,000 or from \$144.90 to \$193.45 per square foot of living area, including land. The assessor further asserted "the biggest difference in price per square foot of the [subject] is due to the addition added to the garage in 1996." The assessor contends that at the time \$4,400 in assessed value was added and "has compounded over the years."

Based on this data, 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 the appeal. The Board further finds a reduction in the subject's assessment is supported by the evidence in the record.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 of the subject property, a recent sale,

comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record is the appraisal of the subject property submitted by the appellant. The appellant's appraiser estimated the subject property had a market value of \$170,000 as of December 31, 2009. In estimating the market value of the subject property, the appellant's appraiser utilized the sales comparison approach. The appraiser made adjustments to the comparables to account for differences from the subject property. Additionally, the appraiser also considered the subject's level of modernization in developing his opinion of market value. The Board finds the appraiser's conclusion of value appears credible, logical and reasonable in light of the sales within the report.

The Board finds the appraised value is also supported by the raw sales in the record submitted by the board of review. The comparables submitted by the board of review sold for prices ranging from \$179,900 to \$240,000. However, the board of review made no adjustments to these comparables for items such as modernization. Moreover, the most recent sale which occurred in October 2009 was of a dwelling that is 400 square feet larger than the subject. The Board has given little weight to board of review comparable #2 because the sale occurred in September 2007 which is too distant from the assessment date to be indicative of the subject's estimated market value. The best comparable sales presented by the board of review were #1 and #3 which sold in May and November 2008 for prices of \$195,000 and \$179,900. These sales support the estimated market value in the appraisal considering adjustments and differences in the properties. The appellant also provided limited data on listings that would reflect the upper limit of value where the properties had asking prices ranging from \$175,000 to \$204,000 in 2011. In conclusion, the Board finds the appraiser's estimate of value of \$170,000 is supported by the raw sales #1 and #3 presented by the board of review after considering adjustments for differences.

Based on this record the Board finds a reduction to the subject's assessment commensurate with the appellant's request is justified.

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

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: April 19, 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.