



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

APPELLANT: David Cryer  
DOCKET NO.: 10-00446.001-R-1  
PARCEL NO.: 30-07-27-207-006-0000

The parties of record before the Property Tax Appeal Board are David Cryer, 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:** \$14,468  
**IMPR.:** \$10,532  
**TOTAL:** \$25,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of approximately .48 of an acre of land area (20,909 square feet) is improved with a one-story single-family dwelling of frame and stone exterior construction that contains 1,436 square feet of living area. The dwelling is 51 years old. Features include a partial basement with finished area, central air conditioning, a fireplace and a two-car garage of 506 square feet of building area. The property is located in Joliet, Joliet Township, Will County.

The appellant submitted a residential appeal contending overvaluation based on four comparable sales with color photographs along with a citation to a recently enacted provision of the Property Tax Code as a contention of law.

As to the overvaluation contention, the appellant completed Section V of the appeal petition with information on four sales of properties located in the subject's subdivision of Sugar Creek. The parcels range in size from 20,355 to 34,412 square feet of land area. The comparables were within three blocks of the subject and described as a two-story and three, one-story frame or brick dwellings that ranged in age from 25 to 59 years old. The comparables range in size from 1,276 to 2,262 square

feet of living area. Two comparables have a basement, one of which includes finished area and each has central air conditioning. Three comparables have one or two fireplaces and three of the properties have two-car garages. The appellant also included copies of additional data for each of the comparables depicting marketing times from 56 to 230 days. In the grid, the appellant reported the comparables sold between August 2009 and April 2010 for prices ranging from \$60,100 to \$95,000 or from \$36.20 to \$50.40 per square foot of living area, including land.

The appellant also submitted a copy of Senate Bill 3334 regarding addition of the definition of "compulsory sale" to the Property Tax Code.<sup>1</sup> In a cover letter, the appellant contended that the sales presented were arm's length transactions and with the new statutory provision to consider foreclosures and short sales, these sales in the subject's subdivision apply. The appellant asserted that his comparable #1 was most similar to the subject and justifies his request in this appeal. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$25,000 or a market value of approximately \$75,000 or \$52.23 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$58,594 was disclosed. The subject's assessment reflects an estimated market value of approximately \$176,276 or \$122.75 per square foot of living area, including land, utilizing the 2010 three-year median level of assessments for Will County of 33.24% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and sales data in a grid analysis on three comparable properties located in Sugar Creek along with applicable property record cards. These properties were the same sales presented by the appellant as his sales #2, #1 and #3, respectively, here identified by the board of review as comparables #1, #2 and #3. These three comparables sold between August 2009 and April 2010 for prices ranging from \$60,100 to \$95,000 or from \$42.00 to \$50.40 per square foot of living area, including land.

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.

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<sup>1</sup> The Board recognizes that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-55 (35 ILCS 200/1-23 & 16-55), effective July 16, 2010. The Board finds the effective date of these statutes is subsequent to the assessment date at issue, January 1, 2010. The Board finds there is no language within either provision evidencing a clear expression of legislative intent to give these amendments retroactive effect. Therefore, the Board finds neither statute applies to the appellant's 2010 assessment.

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 (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 the evidence in the record supports a reduction in the subject's assessment.

Besides citing the change in the Property Tax Code, the appellant presented comparable sales to support the contention that the subject property is overvalued. The parties presented a total of four comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparable #3 which was also board of review comparable #3 due to its two-story design and substantially larger dwelling size of 2,262 square feet when compared to the subject.

The Property Tax Appeal Board finds appellant's comparables #1, #2 and #4, two of which were also presented as board of review comparables #1 and #2, were most 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 three comparables sold between August 2009 and March 2010 for prices ranging from \$60,100 to \$75,000 or from \$36.20 to \$50.40 per square foot of living area, including land.

The subject's assessment reflects a market value of approximately \$176,276 or \$122.75 per square foot of living area, including land, which is substantially above the sales prices of the three most similar comparables on this record both in overall value and on a per-square-foot basis. In conclusion on this record of comparable sales, the Board finds the appellant has demonstrated that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment commensurate with the appellant's request 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

*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.