



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

APPELLANT: Joseph McCree
DOCKET NO.: 10-00473.001-R-1
PARCEL NO.: 23-16-07-403-016-0000

The parties of record before the Property Tax Appeal Board are Joseph McCree, 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: \$16,985
IMPR.: \$61,590
TOTAL: \$78,575

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of brick and frame exterior construction that contains 2,887¹ square feet of living area and was built in 1976. Features of the home include central air conditioning, one fireplace, a 1,509 square foot finished basement, in-ground pool and a 575 square foot attached garage. The subject has a 32,670 square foot site and is located in Crete, Crete Township, Will County.

Joseph McCree appeared before the Property Tax Appeal Board contending assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment was not contested. In support of these arguments, the appellant submitted a letter

¹ The Property Tax Appeal Board finds the best evidence of size for the subject property was located on the property record card submitted by the appellant, which contained a schematic diagram. The appellant provided no credible evidence to support a subject dwelling size of 2,776 square feet of living area.

addressed to the board of review regarding the 2010 local appeal and property record cards including photographs of the subject and four suggested comparables. Also included was an analysis of the comparable properties, which were located in the same neighborhood as the subject property. The comparables are improved with one and one-half story or two-story single family dwellings of brick and frame, frame or brick exterior construction built from 1976 to 1997. Features include central air conditioning, one fireplace and basements that contain from 1,312 to 1,600 square feet and attached garages that range from 528 to 640 square feet of building area. Two of the comparables have finished basements and in-ground pools. The appellant reported the dwellings range in size from 2,188 to 3,200 square feet of living area and have improvement assessments ranging from \$41,615 to \$66,008 or from \$18.37 to \$33.01 per square foot of living area.

These same comparables sold from May 2001 to May 2010 for prices ranging from \$184,909 to \$248,000 or from \$58.59 to \$113.34 per square foot of living area, including land.

The appellant requested that the subject's improvement assessment be reduced to \$61,590.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$94,409 was disclosed. The subject's assessment reflects a market value of \$284,022 or \$98.38 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%. The subject has an improvement assessment of \$77,424 or \$26.82 per square foot of living area.

In response to the appellant's appeal, the board of review submitted a memo from the Crete Township Assessor regarding the appeal, property record cards and a grid analysis detailing assessment information for a subject property located at 714 Naoma Drive along with five suggested comparables. The Board finds this evidence is for a different appeal and will not be further addressed herein.

The board of review also submitted a revised grid analysis detailing characteristics and assessment information for the four suggested comparables submitted by the appellant. Based on the property record cards, the board of review's evidence indicates that the dwellings range in size from 2,188 to 2,834 square feet of living area and have improvement assessments from \$41,615 to \$66,008 or \$14.68 to \$30.17 per square foot of living area.

In addition, the comparables sold from May 2001 to May 2010 for prices ranging from \$184,909 to \$248,000 or from \$66.16 to \$113.35 per square foot of living area, including land using their corrected dwelling sizes. The board of review next adjusted comparables #1 through #3 for differences to the subject in dwelling size, plumbing fixtures, basements, fireplaces,

garage size and other amenities. The analysis did not calculate adjusted sale prices or detail the source of the adjustment amounts.

The board of review called as its witness Sandy Drolet, Assessor of Crete Township. Drolet testified that the assessment for comparable #4 had been reduced for the 2010 assessment year based on interior damage to the property. Drolet testified that an interior inspection was made by the township assessor's office in which photographs were taken of mold and plumbing issues, but they were not submitted as evidence.

Under rebuttal, McCree submitted a response to the board of review and township assessor's evidence.

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 this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The Board initially finds the parties submitted four suggested assessment comparables for consideration. After reviewing the record, the Board finds the appellant used incorrect descriptive information for the comparables. The Board finds that the appellant did not use the correct dwelling sizes for three of the comparables. After reviewing the property record cards, the Board finds the dwellings range in size from 2,188 to 2,834 square foot of living area. The comparables have improvement assessments ranging from \$41,615 to \$66,008 or from \$14.68 to \$30.17 square feet of living area.

The appellant argued the subject property was not uniformly assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds the appellant has met this burden of proof.

With respect to the subject's improvement assessment, the record contains four suggested assessment comparables for the Board's consideration. The Board finds the comparables submitted by both parties were located in the subject's neighborhood. The Board gave less weight to the parties' comparable #1 due to its considerably smaller dwelling size than the subject property. The Board gave less weight to the parties' comparable #4. During the hearing, un-refuted testimony disclosed that comparable #4 had considerable damage and the assessment was reduced after an interior inspection by the township assessor. The Board finds comparables #2 and #3 submitted by both parties are more similar to the subject in design, age and features even though they are slightly smaller in size than the subject property. These

comparables have improvement assessments of \$65,184 and \$57,580 or \$26.40 and \$25.67 per square feet living area, respectively. The subject property has an improvement assessment of \$77,424 or \$26.82 per square foot of living area, which is greater than the most similar comparables contained in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is excessive and a reduction is warranted.

The appellant also contends overvaluation as the basis of the appeal. 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.

With respect to the subject's market value argument, the record contains four suggested comparable sales for the Board's consideration. The Board finds the comparables submitted were located in the subject's neighborhood. The Board gave less weight to comparables #1 and #2 submitted by the parties. These sales occurred in September 2003 and May 2001, which are not reliable indicators of market value as of the subject's January 1, 2010 assessment date. The Board gave less weight to comparable #4 due to its condition as of the date of sale. The Board finds comparable #3 submitted by the parties is most similar to the subject in design, age and features, even though it is slightly smaller in size than the subject property. This comparable sold in September 2009 for \$175,900 or \$73.32 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$284,022 or \$98.38 including land, which is higher than the most similar comparable sale. After considering adjustments to the comparable sale for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is not supported and a reduction 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.

Ronald R. Cuit

Chairman

[Signature]

Member

Member

[Signature]

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

[Signature]

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.