



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

APPELLANT: Wieslaw Procek
DOCKET NO.: 10-00512.001-R-1
PARCEL NO.: 06-03-21-301-004-0000

The parties of record before the Property Tax Appeal Board are Wieslaw Procek, the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$22,817
IMPR.: \$74,469
TOTAL: \$97,286

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 5-year old, two-story dwelling of frame exterior construction with brick veneer containing 2,697 square feet of living area. Features include a basement, central air conditioning, a fireplace and a three-car garage. The property is located in Plainfield, Plainfield Township, Will County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on four sales comparables located in the subject's subdivision of Hidden River. The properties were improved with two-story brick dwellings that were 2 or 3 years old. The comparables range in size from 2,978 to 3,545 square feet of living area. The comparables have basements where the finished area, if any, is unknown to the appellant. Each home has central air conditioning, a fireplace and a garage ranging in size from 386 to 551 square feet of building area. The sales occurred from June 2007 to June 2008 for prices ranging from \$369,000 to \$405,000 or from \$111.01 to \$132.34 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment

to \$78,500 which would reflect a market value of approximately \$235,500 or \$87.32 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$97,286 was disclosed. The subject's assessment reflects an estimated market value of \$292,677 or \$108.52 per square foot of living area, including land, using the 2010 three-year median level of assessments for Will County of 33.24%.

In support of the subject's assessment, the Plainfield Township Assessor noted that the appellant's suggested comparable sales supported the subject's estimated market value based on its 2010 assessment. Therefore, 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 not 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 not support a reduction in the subject's assessment.

The appellant submitted a total of four comparable sales for consideration by the Property Tax Appeal Board. The Board finds the comparables submitted by the appellant had varying degrees of similarity to the subject. Each was similar to the subject in location, design, foundation, age and exterior construction. The subject was a smaller dwelling than each of the four comparables presented. The comparables sold from June 2007 to June 2008 for prices ranging from \$369,000 to \$405,000 or from \$111.01 to \$132.34 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$292,677 or \$108.52 per square foot of living area, including land, which is below the range established by the comparables both in terms of overall value and on a per square foot basis. After considering these comparable sales along with adjustments for differences from the subject, the Property Tax Appeal Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not 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.

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.