



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

APPELLANT: Jordan Georgievski
DOCKET NO.: 10-00605.001-R-1
PARCEL NO.: 16-05-22-205-012-0000

The parties of record before the Property Tax Appeal Board are Jordan Georgievski, the appellant, by attorney Terrence J. Benshoof, in Glen Ellyn; 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: \$ 15,220
IMPR.: \$ 103,998
TOTAL: \$ 119,218

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling that contains 1,711 square feet of living area. The dwelling was constructed in 2006. Features include a partial unfinished basement, central air conditioning, a fireplace and 474 square foot attached garage. The subject property is located in Homer Township, Will County, Illinois.

The appellant appeared before the Property Tax Appeal Board through legal counsel claiming the subject property's assessment was incorrect. The appellant completed the Residential Appeal petition indicating the basis of the appeal was comparable sales and assessment equity. In support of these claims, the appellant submitted photographs and a grid analysis detailing information for three suggested comparables that are located 1.5 or 2 miles from the subject. The comparables consist of two-story brick or brick and frame dwellings that are from 9 to 24 years old. The dwellings range in size from 2,071 to 2,822 square feet of living area that are situated on one acre lots. Features include unfinished basements, central air conditioning and garages that contain from 488 to 699 square feet. Two comparables have a fireplace. The comparables sold in October or November of 2009

for prices ranging from \$310,000 to \$359,000 or from \$120.02 to \$159.34 per square foot of living area including land.

The comparables have improvement assessments ranging from \$82,621 to \$91,390 or from \$29.28 to \$41.44 per square foot of living area. The subject has an improvement assessment of \$103,998 or \$60.78 per square foot of living area.

At the hearing, appellant's counsel abandoned the argument that the subject property was inequitably assessed and overvalued based upon the comparables submitted, but argued the subject property was overvalued based on the property's February 2009 sale price of \$345,000 as disclosed in the board of review's responsive evidence. The appellant did not complete Section IV-Recent Sale Data of the appeal petition and submitted no documentary evidence such as a Real Estate Transfer Declaration, the sales contract or settlement statement in support of the subject's sales price. No witnesses were called on behalf of the appellant at the hearing.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under questioning, appellant's counsel did not know the amount of time the subject property was exposed to the open market. The appellant's counsel did not know the financing terms regarding the transaction.

The board of review questioned the Property Tax Appeal Board's treatment in rendering a decision in this matter, noting the appellant's appeal was originally based on comparable sales and assessments, rather than subject's recent sale price. The board of review argued the appellant presented no testimony or documentation with respect to the subject's exposure to the market, who the seller was, and if there was any type of duress involved in the transaction. As a result, the board of review objected to the Board considering the subject's sale because it was not disclosed in the original appeal petition nor is there evidence showing the subject's sale was an arm's-length transaction. In response, the appellant's counsel argued the board of review is rebutting their own evidence.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$119,218 was disclosed. The subject's assessment reflects an estimated market value of \$358,658 or \$209.62 per square foot of living area including land when applying Will County's 2010 three-year median level of assessments of 33.24%.

In support of the subject's assessment, the board of review submitted property record cards, photographs, a location map, a letter addressing the appeal and an analysis of seven suggested comparables. The evidence was prepared by Dale Butalla, Chief Deputy Assessor for Homer Township. Butalla was present at the hearing and provided testimony in connection with the evidence he

prepared. The comparables are located in close proximity within the subject's subdivision. The comparables are the same model type as the subject. The comparables consist of one-story brick dwellings that were built in 2006 or 2007. The dwellings contain 1,711 square feet of living area, identical to the subject. Features include unfinished basements, central air conditioning, one fireplace and 474 square foot attached garages. The comparables sold from October 2006 to September 2009 for prices ranging from \$352,000 to \$369,532 or from \$205.73 to \$215.97 per square foot of living area including land.

The comparables have improvement assessments of \$103,998 or \$60.78 per square foot of living area. The subject has an improvement assessment of \$103,998 or \$60.78 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under cross-examination, Butalla agreed the subject and comparables are assessed at the same value. Butalla agreed six of the comparables sold in 2006 or 2007. Turning to the property record cards, Butalla agreed comparables 2 through 7 sold from October 2006 to September 2009 for prices ranging from \$352,000 to \$368,582 whereas their assessments reflect estimated market values of \$357,654.

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 Board further finds no reduction in the subject's assessment is warranted.

As an initial matter, the Board hereby sustains the objection raised by the board of review with respect to the subject's February 2009 sale price. The Board will not consider the subject's sale price in determining its correct assessment for the 2010 assessment year. Section 16-180 of the Property Tax Code provides in pertinent part:

Each appeal shall be limited to the grounds listed in the appeal petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180).

Additionally, Section 1910.50(a) of the rules of the Property Tax Appeal Board states in pertinent part:

Each appeal shall be limited to the grounds listed in the appeal petition filed with the Board. (86 Ill.Adm.Code §1910.50(a)).

The appellant's original appeal petition that was filed with the Property Tax Appeal Board was clearly marked as "comparable sales" and "assessment equity" as the bases of the appeal. These were the arguments addressed by the board of review in response to the appeal. Nevertheless, at the hearing the appellant

attempted to present the subject's recent sale price as the basis of the appeal using the evidence that was submitted by the board of review in response to the assessment appeal. The burden of proof falls on the appellant in an appeal before the Property Tax Appeal Board. More importantly, the Board finds this record is void of any corroborating evidence or testimony that would demonstrate the subject's February 2009 sale was an arm's-length transaction. The record did not contain a sales contract, Real Estate Transfer Declaration or settlement statement for the Board's review. Furthermore, no testimony from the buyer or seller was presented. Therefore, the Board gave little weight to the subject's February 2009 sale price for determination of market value in this appeal.

The appellant's original appeal petition and evidence disclosed the bases of the appeal were overvaluation and assessment inequity using comparable properties. When market value is the basis of the appeal, the value 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). After an analysis of the evidence, the Board finds that the appellant has failed to overcome this burden of proof.

Both parties submitted information for ten suggested comparable properties for the Board's consideration. The Board gave no weight to the comparables submitted by the appellant. The comparables submitted by the appellant are dissimilar two-story style dwellings unlike the subject's one-story design. Additionally, all of the appellant's comparables are larger in dwelling size when compared to the subject and comparables 2 and 3 are older than the subject. The Board also gave little weight to comparable sales 1 through 6 submitted by the board of review. These properties sold from October 2006 to June 2007, which are dated and less reliable indicators of market value as of the subject's January 1, 2010 assessment date. The Board finds the one remaining comparable sale is most similar, if not identical to the subject, in design, age, size and features. This property is located in close proximity within the subject's subdivision as depicted on the location map submitted by the board of review. It sold in September 2009 for \$368,582 or \$215.42 per square foot of living area including land. This sale occurred most proximate to the subject's to the subject's January 1, 2010 assessment date at issue. The subject's assessment reflects an estimated market value of \$358,658 or \$209.62 per square foot of living area including land, which is supported by the most similar comparable sale contained in this record. Therefore, no reduction in the subject's assessed valuation is warranted.

With respect to the inequity argument raised by the appellant, 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 Board finds the appellant failed to overcome this burden of proof.

The parties submitted assessment information for ten suggested comparable properties for the Board's consideration. The Board gave no weight to the comparables submitted by the appellant. The comparables submitted by the appellant are dissimilar two-story style dwellings unlike the subject's one-story design. Additionally, all of the appellant's comparables are larger in dwelling size when compared to the subject and comparables 2 and 3 are older than the subject. The Board finds the seven assessment comparables submitted by the board of review are similar if not identical to the subject in design, age, size and features. These most similar comparables are located in close proximity within the subject's subdivision as depicted on the location map submitted by the board of review. These comparables have improvement assessments of \$103,998 or \$60.78 per square foot of living area. The subject has an improvement assessment of \$103,998 or \$60.78 per square foot of living area, identical to the most similar assessment comparables contained in this record. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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. Fan

Member

Richard A. Huff

Member

Marko M. Lioy

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: October 18, 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.