



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

APPELLANT: Charles & Ann Phillips/Harris Trust 1314
DOCKET NO.: 10-00783.001-R-1
PARCEL NO.: 11-04-26-301-035-0000

The parties of record before the Property Tax Appeal Board are Charles & Ann Phillips/Harris Trust 1314, the appellants; 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: \$12,620
IMPR.: \$4,665
TOTAL: \$17,285

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 760 square feet of living area.¹ The dwelling was built in 1928 and features a crawl-space foundation. The home is situated on a 4,800 square foot lot located in Lockport Township, Will County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis, Real Estate Transfer Declarations, photographs and property record cards of three comparable sales located within one block of the subject property. The comparables have lot sizes of 4,800 or 15,625 square feet of land area. The comparables consist of one or one and one-half story frame, brick or frame and masonry dwellings that contain from 957 to 1,008 square feet of living area. Comparables #1 and #2 were built in 1925 and 1938 respectively. Comparable #3's age was not disclosed. The

¹ The board of review reports the subject dwelling has 897 square feet of living area.

comparables feature full finished basements. Comparable #1 has a 400 square foot garage and an enclosed porch. Comparable #2 has a 308 square foot garage. Comparable #3 was reported to have a garage of unknown size. Other comparable features including central air conditioning and the number of fireplaces were not disclosed. The comparables sold from December 2009 to March 2010 for prices ranging from \$38,500 to \$52,000 or from \$40.23 to \$52.16 per square foot of living area including land.

The appellants' evidence also included a February 2010 letter from the Will County Land Use Department informing the appellants that the subject dwelling is "Unfit for Occupancy". The letter further disclosed that, at the time of the department's inspection, the subject dwelling was occupied.

The appellants' evidence included a repair contract in the amount of \$6,500 signed by one of the appellants on June 4, 2010 and a Certificate of Occupancy from the County of Will Land Use Department dated August 19, 2010.

In support of their dwelling size argument, the appellants submitted the subject's 2008 property record card, which included a sketch of the subject. The sketch reveals the subject dwelling has 760 square feet of building area. The appellants also submitted the subject's 2011 property record card disclosing the subject has 897 square feet of living area. However, the 2011 property record card does not contain a sketch to support the increase in size.

The appellant, Charles Phillips, testified that he was told by a Lockport Assessor's office employee named Warren that an error was made when the property record cards were computerized and the subject's size was increased from 760 to 897 square feet of living area. Phillips testified that the subject has had no additions increasing its size since 2008.

The board of review's representative objected to the appellants' testimony due to the lack of evidence in the record supporting the subject has 760 square feet of living area. The hearing officer reserved ruling.

The Property Tax Appeal Board hereby overrules the objection by the board of review. The Board finds the appellant's testimony and documentation are sufficient evidence to challenge the subject's dwelling size.

Ann Phillips testified that the subject was being rented in 2010, but after the house was deemed "Unfit for Occupancy", renovations were undertaken to repair the property.

Charles Phillips argued that since the subject was not rented, due to the "Unfit for Occupancy" status, the improvement assessment should be prorated for the vacancy in 2010.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$7,539.

Under cross-examination, Ann Phillips acknowledged that the subject has had three building permits issued for renovations, but she did not know how much money was spent on the first two permits.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$27,639 was disclosed. The subject's assessment reflects an estimated market value of \$83,150 or \$109.41 per square foot of living area including land using 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 a one-page response and a grid analysis with property record cards, real estate transfer declarations and deeds of five suggested comparable sales. The comparables have lot sizes ranging from 4,928 to 14,700 square feet of land area. The comparables consist of one-story dwellings of frame construction containing from 776 to 912 square feet of living area. The dwellings were built from 1923 to 1934 and have full unfinished basements. Three comparables have central air conditioning and four comparables have garages ranging in size from 400 to 722 square feet of building area. The comparables sold from March 2007 to April 2008 for prices ranging from \$115,000 to \$135,000 or from \$136.26 to \$163.73 per square foot of living area including land.

The one-page brief argues that the appellants used 2010 sales and the appellants' comparable #2 was a "bank sale". The brief also states the appellants' complaint regarding recent construction costs was not supported by receipts for construction or a contractor's affidavit. Also, the brief argues that the board of review's comparables have improvement assessments ranging from \$21.36 to \$39.56 per square foot of living area and the subject's improvement is assessed at \$16.74 per square foot of living area. Also, the board of review's sales range from \$136.26 to \$163.73 per square foot of living area including land.

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

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 appellants argued the subject property was overvalued. 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,

Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellants did meet this burden of proof.

As an initial matter, the Board finds the appellants submitted the subject's 2008 property record card with a sketch of the subject depicting a dwelling of 760 square feet of living area. Both parties submitted the subject's 2011 property record card, which lacks a sketch of the dwelling. The appellant testified that no additions were made to the subject's size since 2008. Based on the sketch contained in the subject's 2008 property record card and the testimony of the appellant, the Property Tax Appeal Board finds the best evidence in the record is that the subject has 760 square feet of living area.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparables due to their sale dates occurring greater than 20 months prior to the subject's January 1, 2010 assessment date. These sales are considered less probative of the real estate market as of the date at issue than those sales presented by the appellants that were more proximate to the assessment date.

The Board also finds the sales offered by the appellants had various similarities to the subject in story height, size, exterior construction and features. These sales occurred in December 2009 and March 2010 for prices ranging from \$38,500 to \$52,000 or from \$40.23 to \$52.16 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$83,150 or \$109.41 per square foot of living area including land. The subject's assessment is above the market value range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds appellants' comparable #3 to be most similar to the subject in story height, lot size and improvement size. Therefore, this comparable received the most weight in the Board's analysis. The Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment 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

Mario 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: August 23, 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.