



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

APPELLANT: Arvin Radcliff
DOCKET NO.: 11-00199.001-R-1
PARCEL NO.: 11-04-31-216-008-0000

The parties of record before the Property Tax Appeal Board are Arvin Radcliff, the appellant, by attorney John M. Tira of Tira & Tira, in Coal City, 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: \$15,090
IMPR.: \$34,061
TOTAL: \$49,151**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a split-level single-family dwelling of frame and masonry construction containing 1,410 square feet of above-grade living area. The dwelling was constructed in 1973. Features of the home include a finished lower-level of 1,275 square feet, central air conditioning, a fireplace and a two-car garage. The property is located in Crest Hill, Lockport Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$148,000 as of January 1, 2011. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value by analyzing three sales of split-level dwellings that occurred between September 2010 and March 2011 for prices ranging from \$140,000 to \$142,000. The comparables were located from .70 to 1.23-miles from the subject property. The comparable dwellings range in size from 1,200 to 1,956 square feet of above-grade living area.

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

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$73,573 was disclosed. The subject's assessment reflects a market value of \$221,539, when applying the 2011 three year average median level of assessment for Will County of 33.21% as determined by the Illinois Department of Revenue.

The board of review submitted a letter prepared by the Lockport Township Assessor who noted that sale #1 in the appraisal report was not in the same neighborhood and was a Sheriff's Sale. To support this contention, a copy of the PTAX-203 Illinois Real Estate Transfer Declaration was submitted which indicated that the property was advertised on the open market prior to its sale. In addition, the assessor noted that sales #2 and #3 from the appraisal report were in Plainfield Township.

Next, the assessor noted that there was "no record of sales with Split Level houses in this area for 2008, 2009 or 2010." As such, the assessor provided a grid analysis of nine comparables "showing equity."

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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); 86 Ill.Admin.Code §1910.63(e). 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.

The Board finds the only evidence of market value presented in this record was the appraisal of the subject property submitted by the appellant. The appellant's appraiser developed the sales comparison approach to value and the sales utilized by the appraiser were similar to the subject in location, size, style, exterior construction, features and/or age with adjustments for differences from the subject. These properties also sold proximate in time to the assessment date at issue of January 1, 2011. The appraised value of \$148,000 is below the market value reflected by the assessment of \$221,539. The board of review failed to address the appellant's market value evidence when it submitted equity comparables.

Based on this record the Board finds the subject property had a market value of \$148,000 as of January 1, 2011. Since market value has been determined the 2011 three year average median level of assessment for Will County of 33.21% shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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

K. L. Fern

Member

Tracy 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: January 24, 2014

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.