



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

APPELLANT: Nanci Barfoot & James Jones
DOCKET NO.: 11-00211.001-R-1
PARCEL NO.: 21-14-21-404-020-0000

The parties of record before the Property Tax Appeal Board are Nanci Barfoot and James Jones, 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: \$11,492
IMPR.: \$51,841
TOTAL: \$63,333**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part two-story and part one-story single family dwelling of vinyl siding and brick exterior construction containing approximately 2,375 square feet of living area. The dwelling was constructed in 1996 and is approximately 14 years old. Features of the home include a partial basement and crawl space foundation, central air conditioning, one fireplace and a two-car attached garage with approximately 457 square feet of building area. The property is located in Monee, Monee Township, Will County.

The appellants are challenging the assessment for the 2011 tax year based on overvaluation and assessment equity. In support of this overvaluation argument the appellants submitted an appraisal estimating the subject property had a market value of \$190,000 as of February 1, 2011. The appraisal was prepared by John C. Byrnes, a State of Illinois Certified Residential Real Estate Appraiser. In estimating the market value of the subject property the appraiser developed the sales comparison approach to value. The property rights appraised were the fee simple

interest and the purpose of the appraisal was to provide a market value estimate for property tax assessment.

Using the sales comparison approach the appraiser provided information on five comparable sales described as two-story dwellings of vinyl or brick and vinyl exterior construction that ranged in size from 2,054 to 2,459 square feet of living area. The dwellings ranged in age from 6 to 12 years old. Each comparable had a full or partial basement with two having finished area. Each comparable also had central air conditioning and a two-car garage. Four comparables each had one fireplace. The comparables were located in Monee from .15 to 1.12 miles from the subject property. The comparables sold from September 2009 to January 2011 for prices ranging from \$188,000 to \$227,000 or from \$79.30 to \$110.52 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraiser estimated the comparables had adjusted prices ranging from \$179,800 to \$211,160. Based on this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$190,000. To document the sales the appellants submitted copies of photographs of the comparables, copies of their property record cards and copies of their multiple listing sheets.

With respect to the assessment inequity argument the appellants submitted assessment information on the five comparable sales used in the appraisal. These properties had improvement assessments ranging from \$49,757 to \$59,873 or from \$22.12 to \$27.83 per square foot of living area.

Based on this evidence, the appellants requested the subject's assessment be reduced to \$63,333 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$74,915 was disclosed. The subject's assessment reflects a market value of \$225,580 or \$94.98 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Will County of 33.21%. The subject property has a land assessment of \$11,492 and an improvement assessment of \$63,423 or \$26.70 per square foot of living area.

In support of the subject's assessment the board of review submitted information provided by the Monee Township Assessor. With respect to the appellants' appraisal the assessor asserted that only comparable #5 was located in the subject's

neighborhood. The assessor further asserted the subject property was labeled as a 2-sty+1 but the correct style should be split level.

In support of the assessment the assessor identified five comparables sales with sales #1 and #2 being the same properties as appellants' appraisal sales #5 and #1, respectively. Each comparable was described as a 2-sty+1 dwelling that ranged in size from 2,011 to 2,719 square feet of living area. The dwellings were constructed from 2000 to 2002. The comparables were located within one mile of the subject property and one was located in the same neighborhood as the subject property. The comparables have full or partial basements with two having finished area. Each comparable had central air conditioning, four comparables each had one fireplace and each had a two-car garage. The comparables sold from June 2009 to December 2010 for prices ranging from \$190,000 to \$232,550 or from \$79.30 to \$111.63 per square foot of living area, including land.

The assessor also provided three equity comparables improved with part two-story and part one-story dwellings that ranged in size from 2,197 to 2,243 square feet of living area. The dwellings were built from 1996 to 2003 and each was located in the subject's neighborhood. Each comparable had a full or partial unfinished basement, central air conditioning, one fireplace and a two-car garage. One comparable had an in-ground swimming pool. These properties had improvement assessments ranging from \$62,062 to \$63,715 or from \$28.25 to \$28.58 per square foot of living area.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellants argued in part 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record to be the appraisal submitted by the appellants. The appellants' appraiser developed the sales comparison approach in estimating the market value of the subject property. The appraiser used five comparables sales, which included two of the five sales identified by the township assessor. The sales used in the appraisal comparables were similar to the subject in location, size, style, exterior construction, features and age. These properties also sold most proximate in time to the assessment date at issue. The appraised value of \$190,000 is below the market value reflected by the subject's assessment. Less weight was given to sales #3, #4 and #5 presented by the board of review due to differences from the subject in size and the fact their dates of sale were not as proximate in time to the assessment date at issue as the sales in the appraisal. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellants' request is appropriate.

The appellants also argued unequal treatment in the subject's improvement assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. In light of the reduction to the subject's assessment based on the market value finding herein, the Board finds no further reduction based on assessment inequity is justified.

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.