



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

APPELLANT: Joseph Richmond  
DOCKET NO.: 11-00217.001-R-1  
PARCEL NO.: 15-08-33-405-005-0000

The parties of record before the Property Tax Appeal Board are Joseph Richmond, 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: \$31,178**  
**IMPR: \$104,512**  
**TOTAL: \$135,690**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of brick construction containing 2,964 square feet of living area.<sup>1</sup> The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage of 695 square feet of building area. The subject also has an inground pool. The property has a 12,276 square foot site and is located in New Lenox, New Lenox Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on four

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<sup>1</sup> The appellant asserted a dwelling size of 2,888 square feet, but provided only the first page of appraisal with that stated dwelling size, failing to provide any schematic drawing and/or the entire appraisal report to support the contention. The board of review submitted a copy of the subject's property record card with a schematic drawing that presents the dwelling size as 2,964 square feet. Based on the record evidence, the Board finds the assessing officials presented the best evidence of the subject's dwelling size.

comparable sales located from .1 to .6 of a mile from the subject property. The comparables are described as two-story dwellings of brick construction that range in size from 2,128 to 3,274 square feet of living area. The dwellings were from 2 months to 5 years old. Features of the comparables include a full basement, one of which includes finished area. Each home has central air conditioning and three comparables have a fireplace. The properties feature a garage ranging in size from 703 to 831 square feet of building area. Comparable #1 also has an inground pool. The comparables have sites ranging in size from 10,640 to 13,921 square feet of land area. The comparables sold from December 2008 to October 2010 for prices ranging from \$290,173 to \$410,000 or from \$109.23 to \$136.36 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$135,690 was disclosed. The subject's assessment reflects a market value of \$408,582 or \$137.85 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% as determined by the Illinois Department of Revenue.

The board of review presented very limited information on five comparable sales where comparable #1 was the same property as appellant's comparable #2 and comparable #2 was the same property as appellant's comparable #4. The board of review also noted in the submission that the appellant's comparables "are not in their neighborhood and one was a ranch." No further details regarding which of the appellant's comparables were dissimilar in design or location was presented. The five comparables presented by the board of review were only described as ranging in size from 2,838 to 3,095 square feet of living area. No other descriptive details of these comparables were presented other than by examination of the individual property record cards for these properties. The properties sold from September 2008 to November 2010 for prices ranging from \$310,000 to \$434,900 or from \$109.23 to \$140.52 per square foot of living area, including land.

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<sup>2</sup> On the Residential Appeal petition the appellant failed to seek a change in either the land or improvement assessments of the subject property, however, a change in assessment has been presumed as the reason for the appeal.

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 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 (3<sup>rd</sup> 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #3 through #5 as these sales occurred least proximate to the assessment date at issue and similarly, the Board has given reduced weight to appellant's comparable #1 as the sale occurred in December 2008, which is too distant from the assessment date of January 1, 2011 to be indicative of the subject's estimated market value.

The Board finds the remaining three comparables presented were most similar to the subject in location, size, style, exterior construction, features, age and/or land area. These properties are appellant's comparables #2, #3 and #4, two of which were presented as board of review comparables #1 and #2. These comparables also sold most proximate in time to the assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold for prices ranging from \$290,173 to \$395,000 or from \$109.23 to \$136.36 per square foot of living area, including land. The subject's assessment reflects a market value of \$408,582 or \$137.85 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record. However, the subject property also features an inground pool

which is not a feature for any of these similar comparables and therefore, the subject's slightly higher assessment appears justified on this record.

Based on this evidence and analysis, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is not 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.