



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

APPELLANT: Howard Cryer  
DOCKET NO.: 11-00332.001-R-1  
PARCEL NO.: 30-07-22-307-009-0000

The parties of record before the Property Tax Appeal Board are Howard Cryer, 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:** \$9,800  
**IMPR.:** \$41,200  
**TOTAL:** \$51,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single-family dwelling of brick exterior construction that contains 1,452 square feet of living area. The dwelling was constructed in 1960. Features of the home include a full basement, central air conditioning and an attached two-car garage. The property has a 15,000 square foot site and is located in Joliet, Joliet Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on four comparable sales located within two blocks of the subject property. The appellant also argued in a brief that the Will County Board of Review failed to abide by provisions of the Property Tax Code (35 ILCS 200/16-55; P.A. 96-1083) and the guidance provided by the Illinois Department of Revenue in considering short sales and bank REO sales in accordance with the new statutory language in the Property Tax Code regarding "compulsory sales."

The four comparables are described as either one-story or two-story dwellings of frame or frame and masonry construction that range in size from 1,800 to 2,184 square feet of living area. The dwellings are either 50 or 53 years old. Each comparable is located in the Sugar Creek neighborhood like the subject property. Features of the comparables include a full basement, two of which are finished. Three of the comparables have central air conditioning, two have one or two fireplaces and each has a garage ranging in size from 440 to 720 square feet of building area. The comparables have sites ranging in size from 15,456 to 20,355 square feet of land area. The comparables sold from September 2009 to October 2011 for prices ranging from \$60,000 to \$80,000 or from \$28.57 to \$44.44 per square foot of living area, including land.

Based on this evidence and contention of law, the appellant requested a reduction in the subject's total assessment to \$20,200 which would reflect a market value of approximately \$60,600 or \$41.74 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$51,000 was disclosed. The subject's assessment reflects a market value of \$153,568 or \$105.76 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 information on six comparable sales improved with one-story dwellings of masonry or frame construction that range in size from 1,196 to 1,672 square feet of living area. The dwellings were constructed from 1957 to 1964. Each has the same neighborhood of Sugar Creek as the subject property. Five of the comparables have a full basement and one has a concrete slab foundation. Five have central air conditioning and four have one or two fireplaces. Each comparable has an attached garage ranging in size from 364 to 616 square feet of building area. The comparables have sites ranging in size from .32 to .51 of an acre of land area. The comparables sold from June 2007 to September 2009 for prices ranging from \$75,000 to \$192,000 or from \$50.40 to \$137.96 per square foot of living area, including land.

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 ten sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #4 as the dwelling is a two-story design which differs from the subject's one-story design. The Board has also given reduced weight to appellant's comparable #2 due to its larger dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparable #5 which has a concrete slab foundation which differs from the subject's full basement foundation.

The Board finds the remaining seven comparables presented by both parties are most similar to the subject in location, size, style, exterior construction, features, age and land area. The comparables sold for prices ranging from \$65,900 to \$192,000 or from \$36.21 to \$137.96 per square foot of living area, including land.

Next, the Board finds that the appellant's comparables #1 and #3 along with board of review comparables #3 and #4 sold most proximate in time to the assessment date at issue having sold from August 2009 to January 2011. These four properties sold for prices ranging from \$65,900 to \$184,900 or from \$36.21 to \$129.85 per square foot of living area, including land. Due to their similarities to the subject and the dates of sale being most proximate to the assessment date of January 1, 2011, these four comparables received the most weight in the Property Tax Appeal Board's analysis. The subject's assessment reflects a

market value of \$153,568 or \$105.76 per square foot of living area, including land, which is within the range established by the four best comparable sales in this record and appears justified when giving due consideration to the subject's dwelling size of 1,452 square feet of living area which is smaller than the two best comparables presented by the appellant. Accepted real estate valuation theory also provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The two best comparables presented by the board of review are more similar to the subject in dwelling size. Additionally, the subject is an all masonry dwelling like board of review comparables #3 and #4. In conclusion, after considering adjustments and the differences in the four best comparables when compared to the subject property, the Board finds the subject's estimated market value based on its assessment is supported.

Thus, 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: February 21, 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.