



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

APPELLANT: Robert, Jane & Joseph Giordano  
DOCKET NO.: 11-00402.001-R-1  
PARCEL NO.: 23-15-02-107-050-0000

The parties of record before the Property Tax Appeal Board are Robert, Jane & Joseph Giordano, 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: \$3,896  
IMPR.: \$24,915  
TOTAL: \$28,811**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story townhome of frame and brick construction with 1,582 square feet of living area. The dwelling was constructed in 1981. Features of the townhome include a basement with finished area, central air conditioning and a one-car garage. The property is located in Crete, Crete Township, Will County.

The appellants contend overvaluation as the basis of the appeal.<sup>1</sup> In support of the argument the appellants submitted an appraisal of a similar townhome located at 1018 Patricia Lane with an estimated market value of \$78,000 as of August 9, 2011. The appraisal contains four sales and two active listings of properties that sold or had asking prices ranging from \$35,000 to \$260,000. The appellants also placed two of the sales from the appraisal report in the Section V grid analysis of the appeal petition along with assessment data.

Based on the foregoing evidence, the appellants requested a total assessment of \$28,811 which reflects a market value of approximately \$86,433 and an improvement assessment request of \$24,915 or \$15.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,489. The subject's assessment reflects a market value of \$118,907 or \$75.16 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Will County of 33.21% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$35,593 or \$22.50 per square foot of living area.

In response to the appeal the board of review submitted a memorandum from the Crete Township Assessor. The memorandum states the appeal was based upon assessment equity. In a grid analysis of three suggested comparable townhomes, besides assessment data, there are two sales from 2009 and one sale from 2011. These sales were each presented as comparables #1 through #3 in the appellants' appraisal report. The sales were \$35,000, \$49,000 and \$125,500. Based upon this data, the township assessor asserted the properties were equitably assessed and based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

#### Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation as one of the bases of the appeal. When market value is the basis of the appeal the value of the property must be proved by a

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<sup>1</sup> The appellants also marked "assessment equity" as a basis of the appeal, but only provided descriptions and assessments of two properties. The procedural rules recommend that not less than three comparable properties be submitted. (86 Ill.Admin.Code §1910.65 (b)).

preponderance of the evidence. 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 to be the three common sales presented by both parties which range from \$35,000 to \$125,500, but where only one comparable was at the high-end of the range of sales prices. This sales data is further supported by comparable #5 from the appraisal report which was an active listing for \$50,000. Three of these four most similar comparables had sales or asking prices ranging from \$35,000 to \$50,000, including land. The subject's assessment reflects a market value of \$118,907, including land, which is above the range established by the best three comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified commensurate with the appellants' request.

The appellants also contended unequal treatment in the subject's 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further 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.

*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 23, 2015

*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.