



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

APPELLANT: Frank Rull  
DOCKET NO.: 11-00413.001-R-1  
PARCEL NO.: 16-05-22-303-001-0000

The parties of record before the Property Tax Appeal Board are Frank Rull, the appellant, by attorney Robert F. Kramer of The Law Offices of Robert F. Kramer, Ltd., in Plainfield, 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:** \$17,000  
**IMPR.:** \$66,025  
**TOTAL:** \$83,025

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 dwelling of frame construction with approximately 2,594 square feet of living

area.<sup>1</sup> The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning and a three-car garage. The property has a .28-acre site and is located in Lockport, Homes Township, Will County.

As an initial matter concerning the description of the subject property, in reliance upon an internet printout from the Supervisor of Assessments office concerning the subject dwelling, the appellant disputed the characterizations that the home has a fireplace amenity and/or a "porch." In response, the board of review through the township assessor noted the property record card does not include a fireplace for the subject dwelling, but the "covered entrance" of the home qualifies for assessment purposes as a "porch."

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$250,000 as of August 3, 2011. In addition, the appellant provided three comparable sales in Section V of the Residential Appeal petition. Based on this evidence, the appellant requested an assessment reduction to \$89,744 which would reflect a market value of approximately \$269,232 or \$103.79 per square foot of living area, including land.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$104,435. The subject's assessment reflects a market value of \$314,469 or \$121.23 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.

In support of its contention of the correct assessment the board of review submitted a two-page letter from Karen Szykowski, Homer Township Assessor, along with additional documentation.

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<sup>1</sup> The appellant's appraiser determined a dwelling size of 2,594 square feet and included a detailed schematic with the calculations. The board of review reported a dwelling size of 2,825 square feet of living area and included a schematic as part of the subject's property record card entitled "Victoria Model" with first floor and second floor size determinations. The Board finds the best evidence of the individual subject dwelling's size was presented by the appellant's appraiser with a schematic drawn specifically of the subject dwelling.

<sup>2</sup> In a cover letter, appellant's counsel contended the appellant was seeking a total assessment of \$81,822 which would reflect a market value of \$245,466 or \$94.63 per square foot of living area, including land.

As to the additional sales presented by the appellant, the township assessor noted the sales occurred after the assessment date of January 1, 2011. Furthermore, the assessor contends that comparable #2 was a foreclosure. As to the appellant's appraisal, the assessor noted the purpose was for a refinance transaction and "is for 09/17/2010" [sic], not for January 1, 2011. The assessor also contended appraisal sale #2 was a "contract sale" and should not have been considered and appraisal comparable listing #5 did not sell until November 2012 at which time it sold for \$310,000. She also asserted that appraisal comparable listing #6 was removed from the market and thus, should also not be considered.

The assessor provided information on six comparables sales to support the subject's estimated market value based on its assessment.

#### **Conclusion of Law**

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. 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 of review comparable sales have been given less weight in the Board's analysis as the comparable dwellings range in size from 1,822 to 2,229 square feet of living area and the largest suggested comparable dwelling sold in June 2009, a date most distant from the assessment date of January 1, 2011 and thus, less likely to be indicative of the subject's market value. The appellant also submitted three suggested comparable sales. The Board has given reduced weight to appellant's comparables #1 and #3 as these dwellings are also substantially smaller than the subject. Accepted real estate valuation theory 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 Board finds the best evidence of market value to be the appraisal submitted by the appellant with a value conclusion as of August 3, 2011 of \$250,000. The appraisal was prepared to

estimate the fee simple market value of the subject property and has a valuation date approximately five months before the assessment date at issue of January 1, 2011. Four of the sales in the appraisal report occurred between January and July 2011 and each of the dwellings is more similar in size to the subject, than the comparables presented by the board of review. Moreover, the appraiser considered properties that were sold or were listed for prices ranging from \$92.31 to \$126.04 per square foot of living area, including land, and made reasonable and logical adjustments to the comparables for differences from the subject. The appellant's overvaluation contention is further supported by his comparable sale #2 which is similar in size to the subject and sold in June 2011 for \$88.60 per square foot of living area, including land. While the township assessor contended this sale as a foreclosure should not be considered, the Board takes notice that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to assessment date at issue, January 1, 2011.

The subject's assessment reflects a market value of \$314,469 or \$121.23 per square foot of living area, including land, which is above the appraised value of \$250,000 or \$96.38 per square foot of living area, including land. The Board finds the subject property had a market value of \$250,000 as of the assessment

date at issue. Since market value has been established the 2011 three year average median level of assessments for Will County of 33.21% as determined by the Illinois Department of Revenue 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: June 20, 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.