



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

APPELLANT: Patrick J. Houda
DOCKET NO.: 11-00466.001-R-1
PARCEL NO.: 16-05-28-302-013-0000

The parties of record before the Property Tax Appeal Board are Patrick J. Houda, the appellant, 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: \$15,000
IMPR.: \$59,723
TOTAL: \$74,723**

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 split-level single-family dwelling of masonry and frame construction with approximately 1,949 square feet of living area. The dwelling was constructed in 1976. Features of the home include a partial lower level, central air conditioning, a fireplace and an attached two-car

garage of 460 square feet of building area. The property has a 20,000 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted two separate appraisals of the subject property, respectively, estimating the subject property had market values of \$225,000 as of May 4, 2011 and \$200,000 as of September 28, 2011.

The appraisal with a value conclusion of \$200,000 or \$102.62 per square foot of living area, including land, indicated in pertinent part in an addendum that the subject is a unique property and there were no sales that were comparable in style to the subject; comparable #4 in the report was an active listing of a split-level dwelling. According to the report each of the comparables have well and septic systems like the subject. The comparable sales and listings were located from .45 to 1.80-miles from the subject. The sales and asking prices ranged from \$147,000 to \$264,900 or from \$83.46 to \$144.26 per square foot of living area, including land.

As to the appraisal with a value conclusion of \$225,000 or \$115.44 per square foot of living area, including land, the appraiser noted the subject dwelling's roof was at the end of its life and the septic system "shows signs of failure." The appraiser also reported the comparable sales in the report were adjusted for the subject's location on a busy street and for the condition/deferred maintenance of the subject dwelling. The appraiser also noted that research did not reveal sales of comparable dwellings in the immediate vicinity. The appraiser described that comparables #1, #2 and #4 in his report were split-level dwellings with various differences from the subject in age, lot size and/or updates. The four comparable sales in the report occurred between May 2009 and December 2010 for prices ranging from \$255,000 to \$262,500 or from \$104.47 to \$185.59 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$68,000 which would reflect a market value of approximately \$204,000 or \$104.67 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,058. The subject's assessment reflects a market value of \$250,099 or \$128.32 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 data. The assessor criticized each appraisal for not presenting a value as of the assessment date of January 1, 2011. She also asserted that each appraisal was for a refinance transaction and should not be considered. One of the appraisals was additionally criticized for "not [being] done in the standard format, we cannot see any adjustments." Comparables used in the appraisals were also criticized for being in another township, for differing in design from the subject, lacking age adjustments which were deemed necessary and/or having a value conclusion that was not reflective of the sales analyzed by the appraiser.

To provide comparable sales to support the subject's estimated market value as reflected by its assessment, the township assessor stated, "we were unable to locate the sale of a split level home in the subject's subdivision of John W. Reiter, Heritage Estates, Colonial Acres or Kylemore in the past three years we therefore expanded our search to a much larger area." As a result, the assessor provided Exhibit C consisting of information on ten split-level home sales reportedly in Homer Township which occurred within one year of the assessment date; comparable #10 within Exhibit C was noted as having been presented in one of the appellant's appraisals. The comparables are located in Lockport, Orland Park and Homer Glen. No proximity information was provided. These ten split-level dwellings range in size from 1,074 to 1,856 square feet of living area and were built between 1964 and 2002. The assessor's grid analysis fails to indicate the lot sizes for these suggested comparables. These properties sold between February and November 2010 for prices ranging from \$151,400 to \$275,000 or from \$136.09 to \$205.78 per square foot of living area, including land.

In rebuttal, the appellant responded to the board of review's evidence contending that assessment equity has not been shown to exist. The appellant also reiterated concerns that the subject property suffers from its location on a busy street and does not have the preferable location of the comparables presented by the board of review.

Conclusion of Law

The Board gives no weight to the appellant's equity argument raised for the first time in his rebuttal filing. "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (35 ILCS 200/16-180)

For this appeal, 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 finds the best evidence of market value to be the appraisal with a value conclusion of \$225,000 submitted by the appellant. Less weight was given to the raw sales data from the board of review as pertinent information such as proximity and lot sizes were not provided in the analysis and additionally, each of the suggested comparable dwellings was smaller than the subject home. 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 subject's assessment reflects a market value of \$250,099 or \$128.32 per square foot of living area, including land, which is above the appraised value of \$225,000. The Board finds the subject property had a market value of \$225,000 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.