



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

APPELLANT: John Moreland  
DOCKET NO.: 11-00569.001-R-1  
PARCEL NO.: 23-16-08-303-010-0000

The parties of record before the Property Tax Appeal Board are John Moreland, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, in Chicago, 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:** \$15,203  
**IMPR.:** \$49,557  
**TOTAL:** \$64,760

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 single-family dwelling of frame and masonry construction with approximately

2,647 square feet of living area.<sup>1</sup> The dwelling was constructed in 1985. Features of the home include a partial basement with a carpeted recreation room,<sup>2</sup> central air conditioning, a fireplace and a three-car garage. The property also has an in-ground pool. The property has a 24,375 square foot site and is located in Crete, Crete Township, Will County.

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 \$195,000 as of July 26, 2011. The appraiser utilized both the cost and sales comparison approaches to value. In the cost approach, the appraiser opined a market value of \$428,124 for the subject property. In the sales comparison approach, the appraiser analyzed four sales and two listings of properties located within less than one mile of the subject property. The comparables consist of ranch, split-level and two-story dwellings that range in size from 2,152 to 3,700 square feet of living area. The sales occurred between August 2010 and June 2011. The properties sold or had asking prices ranging from \$149,900 to \$230,000 or from \$54.97 to \$81.78 per square foot of living area, including land. Under the sales comparison approach, the appraiser estimated a market value of \$195,000.

In reconciling the two value conclusions most weight was given to the sales comparison approach and in particular the appraiser placed most weight on comparable sale #1 with less weight to sales #2 and #3 due to the amount of adjustments and less weight to comparable #4 "due to it being an REO sale." As part of the report, the appraiser asserted that the "REO/foreclosure/short sale activity" is prevalent and "do appear to be putting additional downward pressure on sale prices, as well as, increasing typical marketing times if not competitively priced."

Based on this evidence, the appellant requested a reduction in the total assessment to \$64,993 so as to reflect the appraised value at the statutory level of assessment of 33.33%.

---

<sup>1</sup> The assessing officials reported a 1.5-story design and a dwelling size of 2,781 square feet based upon a property record card with a single sketch. The appellant's appraiser described the home as two-story and included a two-page detailed schematic drawing with the dwelling size of 2,647 square feet. The Board finds the appellant presented the best evidence of dwelling size and design. Furthermore, the relatively small size dispute does not impact determining the correct assessment of the property on this record.

<sup>2</sup> The assessing officials do not report the subject as having a finished basement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,855. The subject's assessment reflects a market value of \$282,611 or \$106.77 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 memorandum from the Crete Township Assessor urging a reduction in the subject's total assessment to \$93,855, which is the same total assessment as reflected on the Final Decision of the Will County Board of Review issued on January 18, 2012. In addition, the submission included additional sales evidence. In the memorandum, the assessor criticized the appraisal for including a 2011 sale and "three invalid sales." No further substantive documentation was submitted or argument made to articulate what was meant by an "invalid" sale.

To support the subject's estimated market value based on its assessment, the assessor provided a grid analysis of seven comparable sales. The comparables were one-story, 1.5-story or two-story dwellings that range in size from 2,184 to 4,040 square feet of living area. The sales occurred between February 2008 and August 2010 for prices ranging from \$224,900 to \$355,000 or from \$64.92 to \$118.33 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's 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.

As to the assessor's criticisms that sales considered were "invalid" it is noted first that the board of review provided no substantive support for this summary assertion and second, the Board takes judicial 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.

Both parties presented comparable sales in their respective submissions of one-story, 1.5-story and/or split-level dwellings as comparable to the subject home. Additionally, the parties disagreed upon the design designation for the subject dwelling. Having examined the evidence submitted, the Board has given little weight to board of review comparables #1, #2, #3 and #5 as each of these sales occurred in 2008, a date remote in time and thus less likely to be indicative of the subject's market value as of January 1, 2011. Moreover, comparable #3 was a substantially larger dwelling than the subject and thus, was dissimilar for purposes of analysis.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$195,000 as of July 26, 2011. Furthermore, the Board finds that the three most similar board of review comparables, #4, #6 and #7, also support a reduction in the subject's assessment. These three sales of dwellings that range in size from 2,768 to 3,225 square feet of living area reflect sales that occurred between November 2009 and August 2010 for prices

ranging from \$71.29 to \$87.01 per square foot of living area, including land.

The subject's assessment reflects a market value of \$282,611 or \$106.77 per square foot of living area, including land, which is above the appraised value and above the range established by the board of review's best comparable sales in the record. The Board finds the subject property had a market value of \$195,000 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.