



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

APPELLANT: Hai & Loan Le
DOCKET NO.: 11-00711.001-R-1
PARCEL NO.: 07-01-30-301-022-0000

The parties of record before the Property Tax Appeal Board are Hai and Loan Le, the appellants, by attorney Joshua G. Rodin of Rodin Legal, LLC, Chicago; 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: \$ 39,320
IMPR.: \$ 105,640
TOTAL: \$ 144,960

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 dwelling of frame and brick construction with 4,254 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full unfinished basement, central air conditioning, one fireplace and a three-car attached garage. The property has a 13,712 square foot site and is located in Plainfield, Wheatland Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$376,100 as of July 25, 2011. The appraiser relied on the sales comparison approach to value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,960. The subject's assessment reflects a market value of \$436,495 or \$102.61 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 information on four comparables sales identified by the Wheatland Township Assessor's Office.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3. Board of review comparable sale #3 is also appraisal comparable sale #4. These comparables were relatively similar to the subject dwelling and sold most proximate in time to the assessment date at issue. These comparable sales sold for prices ranging from \$425,000 to \$466,500 or from \$110.75 to \$122.21 per square foot of living area, including land. The subject's assessment reflects a market value within the total price range but below the range established by the best comparable sales in the record on a square foot basis. The remaining sales contained in the appraisal and provided by the board of review were given less weight due to the fact the sales did not occur proximate in time to the assessment date at issue. Based on this evidence the

Board finds a reduction in the subject's assessment is not justified.

As a final point, in their submission the appellants' counsel critiqued the evidence and comments made by the Wheatland Township Assessor during the hearing before the Will County Board of Review. The Board gives this argument no weight. Appeals before the Property Tax Appeal Board are de novo; the Property Tax Appeal Board is not limited to the evidence presented to the county board of review. 35 ILCS 200/16-160. Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessment officer to be correct. 86 Ill.Admin.Code §1910.63(a).

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: May 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.