



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

APPELLANT: Bradley & Marguerite Dworsky
DOCKET NO.: 11-00727.001-R-1
PARCEL NO.: 15-08-16-201-035-000

The parties of record before the Property Tax Appeal Board are Bradley & Marguerite Dworsky, 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: \$54,318
IMPR: \$154,905
TOTAL: \$209,223

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 single-family dwelling of brick and frame exterior construction. The dwelling was constructed in 2000. Features of the home include a full walkout-style basement with finished area, central air conditioning, three fireplaces and a three-car garage. The

property has a .736-acre site and is located in New Lenox, New Lenox Township, Will County.

As an initial matter, the dwelling size of the subject home is not clear. The appellants reported a dwelling size of 4,843 square feet of living area in Section III of the Residential Appeal petition. The three appraisals the appellants submitted as evidence report dwelling sizes of 3,921, 4,843 and 5,009 square feet of living area, respectively. The board of review submitted a copy of the subject's property record card with a dwelling size of 5,819 square feet and evidence indicating a dwelling size for the subject of 5,671 square feet. The Property Tax Appeal Board finds that based on this record, despite the substantial dwelling size variations reported by the parties, a determination of the correct assessment on the record evidence can be made.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted three separate appraisals of the subject property. These appraisals depict estimated market values for the subject of \$515,000 as of October 12, 2010, \$630,000 as of August 30, 2011 and \$630,000 as of February 6, 2012. Based on the foregoing evidence, the appellants requested a total assessment of \$210,000 or a market value of approximately \$630,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$275,356. The subject's assessment reflects a market value of \$829,136, 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 board of review provided no response to any of the appraisal reports submitted by the appellants.

In support of its contention of the correct assessment, the board of review submitted information on a spreadsheet identifying four comparables sales with parcel number, dwelling size and sale price and sale date. Comparables #2 and #3 were identified as "foreclosure sales" and sold most proximate to the assessment date which is at issue of January 1, 2011. The four comparables range in size from 3,823 to 6,240 square feet of living area and sold between January 2008 and March 2010 for prices ranging from \$530,000 to \$780,000 or from \$125.00 to \$159.67 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants submitted a letter, an appraisal of the subject property with an estimated market value of \$635,000 as of May 17, 2013 and four color photographs which the appellants contend reflect one of the comparables presented by the board of review.

Conclusion of Law

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the appraisal submitted by appellants in conjunction with their rebuttal argument.

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 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 submitted by the appellants with an estimated market value of \$630,000 as of August 30, 2011. The Board has given reduced weight to the four comparables presented by the board of review as the evidentiary submission lacks descriptive information as to the dwellings in terms of design, exterior construction, age, foundation and/or other significant property characteristics for a meaningful analysis of the data presented for consideration. The subject's assessment reflects a market value of \$829,136, including land, which is above the appraised value of \$630,000 and also above the four comparable sales presented by the board of review.

The Board finds the subject property had a market value of \$630,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of

Docket No: 11-00727.001-R-1

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.