



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

APPELLANT: Donald Hickerson
DOCKET NO.: 11-00807.001-R-1
PARCEL NO.: 01-24-13-101-013-0000

The parties of record before the Property Tax Appeal Board are Donald Hickerson, 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: \$14,409
IMPR.: \$43,924
TOTAL: \$58,333

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 part one-story and part two-story single-family dwelling of frame construction with approximately 1,534 square feet of living area. The dwelling was constructed in 1967. Features of the home include a partial

unfinished basement,¹ central air conditioning, a fireplace, an intergral two-car garage and a separate detached two-car garage of 720 square feet of building area. The property which is located along the Kankakee River has an approximately 30,160 square foot site and is located in Wilmington, Custer 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 \$175,000 as of January 1, 2011. Based upon this evidence, the appellant requested an assessment reduction to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,523. The subject's assessment reflects a market value of \$239,455 or \$156.10 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.

The board of review did not substantive address the appraisal report submitted in this matter by the appellant.

In support of its contention of the correct assessment the board of review submitted a letter from Pamela Hall, Custer Township Assessor, with information on three comparables sales of "mixed styles due to the small size of Custer Township less than 600 residential parcels with houses built on them" along with underlying property record cards for two of the comparable sales. As described, two comparables are one-story dwellings that were built in 1968 and 1995, respectively. The homes contain 1,502 and 1,620 square feet of living area. Comparable #1 has a .28-acre site whereas comparable #3 has a 10-acre site consisting of a 2-acre homesite and 8-acres of farmland. Comparable #1 sold in January 2010 for \$212,221 or \$141.29 per square foot of living area, including land, and comparable #3 sold in May 2011 for \$350,000 or \$216.05 per square foot of living area, including land. Besides a parcel number and dwelling size of 1,388 square feet with a sale date of July 2009 for \$240,000 or \$172.91 per square foot of living area, including land, there was no other characteristics data for

¹ The assessing officials report that the subject dwelling does not have a basement. This is contrary to the reports of both the appellant and the appellant's appraiser indicating the dwelling has a partial unfinished basement.

board of review comparable sale #2. The underlying transfer declaration for sale #1 indicates that two parcels sold for \$250,000; the record is unclear how the sale the price was allocated for parcel #24-13-201-009 as reported by the board of review.

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.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with a value conclusion of \$175,000 as of January 1, 2011. The four sales presented by the appraiser were located from .37 to 2.12-miles from the subject. The dwellings range in size from 933 to 2,000 square feet of living area with sale prices ranging from \$125,000 to \$220,000 or from \$109.39 to \$155.84 per square foot of living area, including land.

The board of review did not present proximity data regarding its three suggested comparable sales. Moreover, the underlying documentation revealed that the sale of comparable #1 actually involved more than one parcel and the basis for allocation of the sale price for the parcel described in the submission was not included in the evidence presented. As to comparable #2 from the board of review there is no data besides a dwelling size and sale price/sale date. This is insufficient data for analysis and/or comparison to the subject dwelling. Finally, comparable #3 presented by the board of review consists of a 10-acre parcel improved with a relatively new dwelling that was built in 1995. Given the lot size and the age of the dwelling, the Board find that comparable #3 is not an appropriate comparable to the subject property.

The subject's assessment reflects a market value of \$239,455 or \$156.10 per square foot of living area, including land, which is

above the appraised value of \$175,000 or \$114.08 per square foot of living area, including land. The Board finds the subject property is overvalued and a reduction commensurate with the appellant's request is warranted.

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: July 18, 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.