



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

APPELLANT: James K. VanDrunen
DOCKET NO.: 11-00879.001-R-1
PARCEL NO.: 23-15-12-301-027-0000

The parties of record before the Property Tax Appeal Board are James K. VanDrunen, the appellant, by attorney Russell T. Paarlberg of Lanting, Paarlberg & Associates, Ltd., in Schererville, Indiana, 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: \$29,783
IMPR: \$153,550
TOTAL: \$183,333

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 1.5-story single-family dwelling of frame and masonry construction with 5,990 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full finished basement, an elevator, central air conditioning, two fireplaces and a three-car garage. The property has a 1.42-acre site and is located in Crete, Crete Township, Will County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$550,000 as of January 1, 2011. Based on this evidence, the appellant requested a reduction in the subject's assessment 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 \$255,901. The subject's assessment reflects a market value of \$770,554 or \$128.64 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 presented a three-page letter from the Crete Township Assessor who noted that several of the comparables presented in the appellant's appraisal report were not located in Crete Township. As to appraisal comparable sale #1 as reported from May 2005, the assessor reported this property sold in April 2011 as a "short sale." As shown in the underlying property record card, the sale price was \$255,900 and the assessor contends the home was in damaged condition at the time of sale. As to appraisal sale #3, the assessor contends the seller/buyer was a relocation company which should have been noted on the transfer declaration, but was not. Additionally, since the sale occurred in 2011, this was not considered by the assessor in the three-year sales ratio study to develop the 2011 assessment of the subject property. Appraisal comparable #4 had an addition after the sale reported in 2008 which increased the dwelling size from 3,485 to 4,149 square feet. Appraisal comparable sale #5 also occurred in 2004 which was not considered when assessing the subject property for 2011.

In reliance upon the comparable sales/listings presented in the appraisal report as discussed above, the assessor contended that "no adjustment is needed at this time" and these comparable sales ranging from \$142.52 to \$172.00 per square foot of living area, including land, support the subject's current estimated market value based on its assessment.

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

¹ While the appellant also marked the bases of appeal as comparable sales, assessment equity and recent appraisal, the only evidence submitted with this appeal was an appraisal of the subject property.

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 an estimated market value of \$550,000 as of January 1, 2011 with adjustments for differences when compared to the subject property. The board of review submitted no alternative comparable sales to support the subject's estimated market value as reflected by its assessment of \$770,554 or \$128.64 per square foot of living area, including land. After adjustments for differences, the appraiser estimated the comparable sales and listings ranged from \$472,500 to \$689,000. The Board also finds that the highest sale price in the appraisal report was \$775,000 which occurred in June 2004, a date most distant from the applicable assessment date of January 1, 2011.

Finally, the estimated market value of the subject property based on its assessment of \$770,554 is above the appraised value of \$550,000 and has not been supported by the submission presented by the board of review through the Crete Township Assessor. The Board finds the subject property is overvalued and a reduction in the subject's assessment 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.