



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

APPELLANT: Martin Draper
DOCKET NO.: 11-05947.001-R-1
PARCEL NO.: 11-04-20-104-020-0000

The parties of record before the Property Tax Appeal Board are Martin Draper, 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: \$14,995
IMPR.: \$45,005
TOTAL: \$60,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this 2011 appeal from a 2010 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal. 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 construction with 2,522 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning and a three-car garage of approximately 577 square feet of building area. The property has a 6,400 square foot

site and is located in Crest Hill, Lockport Township, Will County.

The appellant contends overvaluation as the basis of the appeal, although the word "rollover" was also written at the top of the Residential Appeal petition. In support of this market value argument, the appellant submitted information on three comparable sales along with a brief contending the comparables were the same model dwelling "on the same block" and had similar features to the subject property. In the Section V grid analysis, the appellant reported the comparables were located either .1 or .2 of a mile from the subject. The homes were two-story dwellings of frame or frame and masonry construction that were built in 2003 or 2004. The homes range in size from 2,569 to 2,625 square feet of living area and feature basements, central air conditioning and a garage of either 577 or 580 square feet of building area. Two of the comparables also have a fireplace. These comparables sold in 2011 and 2013 for prices ranging from \$177,000 to \$190,500 or from \$67.43 to \$74.01 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$60,000 which would reflect a market value for the subject of approximately \$180,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,408. The subject's assessment reflects a market value of \$242,120 or \$96.00 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 submitted a letter through its clerk, Rhonda R. Novak, contending that the appellant submitted no evidence "other than requesting a rollover in a quadrennial year." Based upon this assertion, Novak requested that the Property Tax Appeal Board default the appellant for lack of evidence. She went on to request that if default was denied and the appellant was afforded an extension of time to submit additional evidence, the board of review as well requests an extension of time to submit evidence.

The board of review also submitted a copy of the subject's property record card.

In written rebuttal, the appellant cited to the portion of Section 16-185 of the Property Tax Code that authorizes the filing of an appeal directly with the Property Tax Appeal Board for the subsequent year when filed within 30 days of a favorable decision issued by the Board. Given that the board of review had the appellant's comparable sales evidence, but chose not to respond to the overvaluation argument, the appellant requested that the board of review not be granted any extension of time to submit evidence.

Conclusion of Law

As to the board of review's legal contention, the Property Tax Appeal Board finds that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an appeal for the subsequent year when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review.

There is no dispute on the record that the subject property was under appeal before the Property Tax Appeal Board in the prior year under Docket Number 10-05171.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$80,935 based on the stipulation of the parties.

For these reasons the Property Tax Appeal Board finds that Section 16-185 of the Property Tax Code authorized the filing of this 2011 assessment appeal.

In this 2011 appeal, 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 only evidence of market value to be the appellant's comparable sales which were located in close proximity to the subject property and were similar in design, exterior construction, age, features and/or size to the subject dwelling. These similar comparables sold in 2011 and 2013 for

prices ranging from \$177,000 to \$190,500 or from \$67.43 to \$74.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$242,120 or \$96.00 per square foot of living area, including land, which is above the range established by the comparable sales in this record. The subject's estimated market value based on its assessment is higher than the comparable sales both in terms of overall value and on a per-square-foot basis. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's is justified.

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: January 23, 2015

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.