



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

APPELLANT: Edgewood Group, LLC  
DOCKET NO.: 12-00209.001-R-1  
PARCEL NO.: 21-14-02-216-028-0000

The parties of record before the Property Tax Appeal Board are Edgewood Group, LLC, the appellant, by attorney Donald T. Rubin, of Rubin & Norris in 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:** \$6,456  
**IMPR.:** \$21,151  
**TOTAL:** \$27,607

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 2012 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 one-story dwelling of frame exterior construction with 1,092 square feet of living area. The dwelling was constructed in 1956. Features of the home include a concrete slab foundation and a 320 square foot detached garage. The property has a .199416 of an acre site and is located in Park Forest, Monee Township, Will County.

The appellant's appeal is based on overvaluation and assessment equity. In support of these arguments the appellant submitted evidence disclosing the subject property was purchased on January 27, 2010 for a price of \$47,000. Furthermore, the appellant submitted four equity comparables located on the same street as the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,607. The subject's assessment reflects a market value of \$83,054 or \$76.06 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Will County of 33.24% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$21,151 or \$19.37 per square foot of living area.

In support of the subject's assessment, the board of review submitted correspondence from the Monee Township assessor that addresses the appeal. Additionally, the board of review submitted the subject's property record card, subject's PTAX-203 and a grid analysis of both the appellants and assessor's comparables along with property record cards.

The board of review submitted information on four comparable sales located less than one mile and in the same subdivision as the subject property. The comparables were very similar when compared to the subject. The comparables sold from October 2009 to June 2012 for prices ranging from \$80,000 to \$101,000 or from \$73.26 to \$92.49 per square foot of living area including land.

The board of review also submitted information on four equity comparables located less than one mile and two being on the same street as 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 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 in the record to be the board of review comparable sales #1, #3 and #4. These comparables were very similar when compared to the subject in location, dwelling size, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$80,000 to \$101,000 or from \$73.26 to \$92.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,054 or \$76.06 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the lack of information regarding how the property was advertised or for how long. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

The taxpayer also contended assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant 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 assessment equity to be board of review comparables. These comparables were most similar when compared to the subject in location, dwelling size, style, construction, features and age. The comparables had improvement assessments that ranged from \$19.15 to \$20.21 per square foot of living area. The subject's improvement assessment of \$19.37 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the appellant's comparables based on a larger dwelling size when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's

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improvement was inequitably assessed and a reduction in the subject's assessment is not 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: February 20, 2015

*A. Portal*

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.