



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

APPELLANT: Tracy Lenard
DOCKET NO.: 12-00470.001-R-1
PARCEL NO.: 14-12-17-212-013-0000

The parties of record before the Property Tax Appeal Board are Tracy Lenard, the appellant, 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: \$21,000
IMPR.: \$65,850
TOTAL: \$86,850**

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 two-story single-family dwelling of frame construction with 2,286 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace, a partially finished attic over a portion of the garage and an attached three-car garage. An

additional feature is an enclosed hot tub on the patio. The property is located in Manhattan, Manhattan Township, Will County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on five comparables with sales data and information on nine comparables with equity data where one of the equity comparables #7 was also appellant's sale #1.

Based on this evidence, the appellant requested an improvement assessment of \$46,062, rounded, or \$20.15 per square foot of living area with a total assessment of \$67,062, rounded, which would reflect a market value of approximately \$201,186 or \$88.01 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,850. The subject property has an improvement assessment of \$65,850 or \$28.81 per square foot of living area. The subject's assessment also reflects a market value of \$261,282 or \$114.30 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.

In rebuttal the board of review submitted a statement from Joseph R. Oldani, Manhattan Township Assessor, asserting that dwelling size differences between the subject and the comparables of greater than 400 square feet will skew the analysis and therefore, the appellant's comparable sales #2 and #3 along with equity comparable #5 were each too large by from 674 to 1,053 square feet of living area to be compared to the subject. In addition, it was asserted that appellant's sale #3 was sold because the seller was transferred out of the country. There was no documentation to support this assertion by the board of review or to establish that this property was not advertised on the open market prior to its sale. While the township assessor contends that appellant's sale #5 was a sale in lieu of foreclosure, the attached PTAX-203 Illinois Real Estate Transfer Declaration also establishes that this property was advertised for sale prior to the transaction.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparables with both equity and sales data.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board where there were two common sale properties between the parties. The Board has given reduced weight to appellant's sale comparables #2 and #3 as each of these homes is substantially larger than the subject dwelling. The Board has also given reduced weight to board of review comparables #1 and #6 as each of these sales occurred in 2010, dates which are more remote in time from the assessment date at issue of January 1, 2012 and therefore less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be the five remaining comparable sales submitted by both parties. These comparables have varying degrees of similarity to the subject dwelling. They range in size from 1,814 to 2,960 square feet of living area. These comparables sold between March 2011 and June 2012 for prices ranging from \$205,000 to \$260,000 or from \$69.25 to \$127.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,282 or \$114.30 per square foot of living area, including land, which is slightly above the range in terms of overall value, but within the range established by the best comparable sales in this record on a per-square-foot basis. Moreover, the subject's slightly higher overall value appears to be justified by its additional feature of an enclosed porch with a hot tub which is not a feature of any of the comparables. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer contends assessment inequity as a 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 parties submitted a total of fourteen equity comparables to support their respective positions with one common property among the parties. The Board has given reduced weight to appellant's comparables #1, #2, #3 and #6 which are each substantially larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be the remaining ten comparables submitted by both parties. These comparables had improvement assessments that ranged from \$22.57 to \$32.41 per square foot of living area. The subject's improvement assessment of \$28.81 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's 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.

Chairman

K. L. Ferr

Mark Albino

Member

Member

Jerry White

Member

Acting 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: August 21, 2015

A. Portel

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.