



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

APPELLANT: Harold Miller  
DOCKET NO.: 13-00658.001-R-1  
PARCEL NO.: 05-06-21-101-009-0000

The parties of record before the Property Tax Appeal Board are Harold Miller, the appellant,<sup>1</sup> and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$22,040  
**IMPR.:** \$113,860  
**TOTAL:** \$135,900

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 2013 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 brick exterior construction with 4,077 square feet of living area. The dwelling was constructed in 1994. Features of the home include a walkout-style basement, central air conditioning, two fireplaces and a 750 square foot garage. The property has a 26,673 square foot site on the DuPage River and is located in Shorewood, Troy Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .87 of a mile of the subject. The appellant submitted a limited "Property Tax Analysis" that was dated February 12, 2014. Neither the name nor the professional credentials of the person(s) who prepared the report were disclosed. The comparables were each part one-story and part two-story dwellings that were built in 2003 or 2005. The homes contain either 3,464 or 3,527 square feet of living area.

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<sup>1</sup> Attorney Jerri K. Bush withdrew her appearance as counsel of record for the appellant filed on March 21, 2016.

Each home has a basement, central air conditioning, a fireplace and two of the comparables have garages of 483 and 663 square feet of building area; comparable #2 does not have a garage. Their land sizes were not disclosed. These comparables sold from February 2012 to June 2013 for prices ranging from \$204,000 to \$310,000 or from \$57.84 to \$89.49 per square foot of living area, including land. The analysis included Property Equalization Values (adjustments) to the comparables for sale date, land, age, square footage, bath & fixtures and garage area. No evidence or explanation pertaining to the calculation of the adjustment amounts was provided. Based on the Property Equalization Values, the analysis conveys a value estimate for the subject property of \$367,579 or \$90.16 per square foot of living area, including land, or a total assessment of \$122,514. At the bottom of the analysis, data sources were listed as Assessor, MLS, Realist, Marshall & Swift and IRPAM.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,900. The subject's assessment reflects a market value of \$409,461 or \$100.43 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Will County of 33.19% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and data prepared by Kimberly Anderson, Troy Township Assessor. As to the comparables submitted by the appellant, the assessor noted that each home was newer in age than the subject, is smaller in living area square footage and are lesser quality, semi-custom built homes. The parcels range in size from 9,924 to 10,222 square feet of land area. Two of the comparables do not have full basements and two were bank sales (comparables #1 and #2). None of the comparables presented by the appellant are all brick dwellings. The assessor made corrections to the appellant's grid analysis to provide additional comparative data and also submitted copies of the property record cards for the appellant's comparable properties.

As part of the memorandum, the assessor reported that there were only two sales in the subject's immediate neighborhood that occurred in 2010 and 2011; within Troy Township, the assessor reported there were only eight sales in 2013 of two-story homes over 3,500 square feet but less than 4,500 square feet, six of which occurred in Shorewood. In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis with information on five comparable sales located within 2-miles of the subject. The comparable parcels range in size from 11,974 to 84,500 square feet of land area and two of the comparables are "lake" lots. The parcels are improved with two, two-story and three part one-story and part two-story dwellings of brick or brick and frame exterior construction. The homes were built between 2001 and 2006 and range in size from 3,539 to 4,197 square feet of living area. Each home has a full basement, one of which is a "look out" style. The homes have central air conditioning, one or two fireplaces and a garage ranging in size from 690 to 977 square feet of building area. One comparable has an in-ground swimming pool. The properties sold between April 2013 and December 2013 for prices ranging from \$326,500 to \$510,000 or from \$84.39 to \$130.17 per square foot of living area, including land.

Based on this evidence and argument, 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject in location, land area, dwelling size, age and/or features. These comparables sold between February 2012 and December 2013 for prices ranging from \$204,000 to \$510,000 or from \$57.84 to \$130.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$409,461 or \$100.43 per square foot of living area, including land, which is within the range established by the comparable sales in this record and appears to be supported when giving due consideration to the subject's age, size and features, including a location on the DuPage River. Based on this evidence the Board finds 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.



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Chairman



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Member

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Member



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Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

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: June 24, 2016



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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.