



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

APPELLANT: Melissa Janz
DOCKET NO.: 14-01380.001-R-1
PARCEL NO.: 22-22-16-209-005-0000

The parties of record before the Property Tax Appeal Board are Melissa Janz, the appellant, by attorney Nora Doherty of Steven B. Pearlman & Associates in Chicago; 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: \$14,511
IMPR.: \$66,046
TOTAL: \$80,557

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 2014 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 is improved with a two-story dwelling of brick and vinyl exterior construction with 2,954 square feet of living area. The dwelling was constructed in 2005. Features of the property include a full basement, central air conditioning, one fireplace and a three-car attached garage with 885 square feet of building area. The property also has a 612 square foot in-ground swimming pool with a 1,020 square foot concrete surround. The property has a 9,298 square foot site and is located in Beecher, Washington Township, Will County.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments the appellant submitted information on six comparables improved with two-story dwellings of brick, brick and cedar or brick, aluminum and vinyl exterior construction that ranged in size from 2,500 to 3,200 square feet of living area. The dwellings were constructed from 2003 to 2007. Each comparable has a full basement with one being

finished, central air conditioning, one or two fireplaces and two-car or a three-car attached garage. The sales occurred from September 2011 to March 2013 for prices ranging from \$174,000 to \$210,000 or from \$54.69 to \$78.00 per square foot of living area including land. The appellant further indicated that the comparables had total assessments ranging from \$67,968 to \$78,357 reflecting market values ranging from \$203,904 to \$236,080 or from \$73.30 to \$90.80 per square foot of living area.¹ Based on this evidence the appellant requested the subject's assessment be reduced to \$66,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,557. The subject's assessment reflects a market value of \$242,423 or \$82.07 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Will County of 33.23% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$66,046 or \$22.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties. The comparables were improved with two-story dwellings of brick and vinyl exterior construction that ranged in size from 2,515 to 3,108 square feet of living area. The dwellings were constructed from 2004 to 2006. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 402 to 775 square feet of building area. The sales occurred from July 2013 to August 2014 for prices ranging from \$224,000 to \$235,000 or from \$75.61 to \$90.66 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$54,837 to \$67,570 or from \$20.64 to \$21.80 per square foot of living area.

The board of review requested no change be made to 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 on this basis.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables were similar to the subject property in style and features with the exception none of the comparables had an in-ground swimming pool. Furthermore, the board of review comparables sold more proximate in time to the assessment date at issue than did the comparables provided by the appellant. These properties sold for prices ranging from \$224,000 to \$235,000 or from \$75.61 to \$90.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$242,423 or \$82.07 per square foot of living

¹ The appellant appears to have miscalculated the market value reflected by the assessment for comparable #6. The comparable had a reported total assessment of \$70,824, which would reflect a market value of \$212,472 or \$81.72 per square foot of living area.

area, including land, is within the range established by the best comparable sales in this record on a square foot basis. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on this basis.

The taxpayer also argued 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 on this basis.

The appellant provided information on six comparables that had total assessments ranging from \$67,968 to \$78,357 or from \$24.43 to \$27.84 per square foot of total living area, including land. The subject property has a total assessment of \$80,557 or \$27.27 per square foot of living area, including land, which is within the range established by the appellant's comparables on a square foot basis. The board of review comparables had improvement assessments that ranged from \$20.64 to \$21.80 per square foot of living area. The subject's improvement assessment of \$22.36 per square foot of living area falls above the range established by the board of review comparables but justified considering the subject property has an in-ground swimming pool while the none of the board of review comparables has an in-ground swimming pool. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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



Member



Member

Acting Member



Acting 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: _____

May 19, 2017



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.