



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

APPELLANT: Nathaniel Plenty  
DOCKET NO.: 14-04017.001-R-1  
PARCEL NO.: 21-14-13-102-037-0000

The parties of record before the Property Tax Appeal Board are Nathaniel Plenty, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$1,433  
**IMPR.:** \$6,159  
**TOTAL:** \$7,592

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 townhouse of frame construction with 1,632 square feet of living area. The dwelling was constructed in 1972. Features of the home include a full walkout basement and central air conditioning. The property is located in University Park, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings of frame or frame and masonry construction that ranged in size from 1,480 to 1,632 square feet of living area. The dwellings were constructed from 1970 to 1973. Each comparable had a full basement, three of which were walkout style and each comparable has central air conditioning. One comparable had a fireplace and a garage with 230 square feet of building area. The sales occurred from February 2013 to December 2014 for prices ranging from \$15,751 to \$24,000 or from \$10.64 to \$16.00 per square foot of living area, including land. The appellant's analysis

made adjustments to the comparable sales for date of sale and differences from the subject property to arrive at adjusted prices ranging from \$17,701 to \$25,152 or from \$10.85 to \$15.41 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$7,017 which would reflect a market value of approximately \$21,053.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,058. The subject's assessment reflects a market value of \$63,370 or \$38.83 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.

In response to the appeal, the board of review submitted a memorandum from Sandra Heard, Monee Township Assessor, along with supporting documentation. The assessor noted that the subject is not an owner-occupied dwelling which does not qualify for a "rollover" from the 2013 decision of the Property Tax Appeal Board. The assessor further argued that the appellant's comparable sales were bank REO, Special Warranty Deed and/or buyer/seller is financial institution or government agency transactions. As such, the assessor argued "these are not market sales and was not solely considered by the Assessor when determining the value for the subject property." The assessor described the sale prices as "low due to the nature of these sales."

Next, the assessor acknowledged that compulsory sales continue to affect the value of homes in the subject's neighborhood. Having considered both compulsory and market sales, the assessor has reduced assessments over four years consecutively in the past for most of the township at a rate of 31% or more and may continue to do so as the situation dictates.

In support of its contention of the correct assessment, the board of review through the assessor presented a grid analysis of three comparables along with property record cards for each. The comparables consist of two-story frame dwellings that range in size from 1,625 to 2,047 square feet of living area that were built from 1995 to 2004. One comparable has a basement, two comparables have fireplaces and each comparable has central air conditioning and a garage ranging in size from 406 to 513 square feet of building area. The comparables sold between September 2013 and July 2014 for prices ranging from \$110,000 to \$139,900 or from \$65.42 to \$68.34 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.

In written rebuttal, counsel for the appellant acknowledged that some of the comparable sales presented may be compulsory sales, but argued that pursuant to provisions of the Property Tax Code the properties should be considered (see 35 ILCS 200/16-183).

As to the sales presented by the board of review, according to the appellant, the properties differ in location when compared to the subject since each is nearly 4 miles from the subject property and differs in age when compared to the subject dwelling. The appellant further argued that the

best sales in the record were appellant's comparables #1, #2 and #5. Counsel also argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3 and #4 due to differences in basement style and/or garage feature when compared to the subject dwelling. The Board has also given little weight to the board of review comparables due to their distant locations and newer ages as compared to the subject property.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #5. These most similar comparables sold between February 2013 and December 2014 for prices ranging from \$18,600 to \$23,500 or from \$12.25 to \$15.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$63,370 or \$38.83 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment 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.



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Chairman



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Member

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Acting 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: August 18, 2017



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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.