



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

APPELLANT: Vince Lawless  
DOCKET NO.: 15-00211.001-R-1  
PARCEL NO.: 12-02-10-401-029-0000

The parties of record before the Property Tax Appeal Board are Vince Lawless, 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:** \$9,600  
**IMPR.:** \$16,078  
**TOTAL:** \$25,678

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 2015 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 brick and frame construction with 1,435 square feet of living area. The dwelling was constructed in 1962. Features of the home include a concrete slab foundation and central air conditioning. The property has an 8,190 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .42 of a mile of the subject property. The comparables consist of one-story dwellings that were each built in 1961 and each home contains 1,435 square feet of living area with a concrete slab foundation. Two of the comparables have garages of 480 and 768 square feet of building area, respectively. The comparables sold between April 2014 and November 2014 for prices ranging from \$71,000 to \$116,000 or from \$49.48 to \$80.84 per square foot of living area, including land.

Based on this evidence, the appellant requested a total reduced assessment of \$25,678 which would reflect a market value of approximately \$77,042 or \$53.69 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 \$41,600. The subject's assessment reflects a market value of \$125,113 or \$87.19 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a memorandum and supporting documentation. In the memorandum, it was asserted that for tax years 2012, 2013 and 2014, the subject's assessment was reduced "to a very low invalid sale from 2011." For tax year 2015, the subject was "raised back to full" to be equitable. As to the four sales submitted by the appellant, the board of review contends that each is "invalid" as they "are bank, government or short sales." To support this contention, copies either of a PTAX-203 Illinois Real Estate Transfer Declaration or a listing sheet were submitted. From the documentation, appellant's comparables #1, #2, #3 and #4 were each advertised for sale and comparable #4 was noted as a short sale.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables consist of one-story frame or brick and frame dwellings that were each built in 1961. The homes contain either 1,115 or 1,435 square feet of living area with concrete slab foundations. Each of the comparables have central air conditioning and either a one-car or a two-car garage. The comparables sold between October 2013 and July 2016 for prices ranging from \$119,900 to \$150,000 or from \$83.55 to \$118.39 per square foot of living area, including land.

Based on this evidence and the argument that the subject received a "very large reduction for the last 3 years," the board of review requested confirmation of the subject's estimated market value based on these comparable sales.

In written rebuttal, counsel for the appellant argued that "compulsory sales" are to be considered by the Property Tax Appeal Board pursuant to Section 16-183 of the Property Tax Code (35 ILCS 200/16-183). As to the board of review comparables, sales #1, #2 and #5 sold on dates too remote in time to the valuation date of January 1, 2015 to be indicative of market value as of the assessment date, sale #3 is substantially smaller than the subject dwelling and four of these comparables have garages, which is not a feature of the subject dwelling. As to this latter feature, counsel also acknowledged that only appellant's comparables #1 and #2 are most similar to the subject dwelling in that these properties also lack garages.

As a final argument, considering all of the "best" comparable sales appellant's #1 and #2, counsel argued that a reduction in the subject's assessment is warranted and further 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." 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 nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1, #2 and #5 as the dates of sale are remote in time to the valuation date at issue of January 1, 2015. The Board has also given reduced weight to board of review comparable #3 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sale #4, although three of these five comparables are superior to the subject due to garages that is not a feature of the subject. These most similar comparables sold between April 2014 and April 2015 for prices ranging from \$71,000 to \$135,000 or from \$49.48 to \$94.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$125,113 or \$87.19 per square foot of living area, including land, which appears to be excessive given the subject's lack of a garage feature. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

Member



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: March 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Vince Lawless, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432