



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

APPELLANT: Edward & Lisa Prendergast  
DOCKET NO.: 15-00216.001-R-1  
PARCEL NO.: 23-15-05-225-036-0000

The parties of record before the Property Tax Appeal Board are Edward and Lisa Prendergast, the appellants, by attorney Jessica Hill-Magiera 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:** \$2,582  
**IMPR.:** \$11,328  
**TOTAL:** \$13,910

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is improved with a 1.5-story single family dwelling of frame construction with 1,504 square feet of living area. The dwelling was constructed in 1904. Features of the property include an unfinished basement, central air conditioning and a garage with 638 square feet of building area.<sup>1</sup> The property and is in Steger, Crete Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an analysis using five comparable sales improved with 1.5-story dwellings that range in size from 1,506 to 1,920 square feet of living area. The dwellings were constructed from 1905 to 1940. Each comparable has a full basement and one comparable has central air conditioning. The comparables sold from January 2014 to December 2014 for prices ranging

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<sup>1</sup> The description of the subject property is from the copy of the subject's property record card submitted by the Will County Board of Review.

from \$29,304 to \$48,000 or from \$16.15 to \$27.75 per square foot of living area, including land. The analysis contained adjustments to the comparables for time and differences from the subject property to arrive at adjusted prices ranging from \$22,562 to \$40,505. Based on this evidence the appellants requested the subject's assessment be reduced to \$11,039 to reflect a market value of \$33,120.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,514. The subject's assessment reflects a market value of \$91,771 or \$61.02 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 support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor that were improved with 1.5-story dwellings that ranged in size from 1,233 to 1,872 square feet of living area. The dwellings were constructed from 1904 to 1949. Three comparables have unfinished basements, three comparables have central air conditioning, one comparable has a fireplace and three comparables have garages ranging in size from 440 to 728 square feet of building area. The sales occurred from June 2013 to November 2014 for prices ranging from \$82,500 to \$142,000 or from \$65.19 to \$75.85 per square foot of living area, including land. To document the comparables the board of review provided a copy of the property record card and the PTAX-203 Illinois Real Estate Transfer Declaration associated with each sale. A review of the property record card for board of review sale #1 disclosed it initially sold in May 2014 for a price of \$45,000 and sold again in November 2014 for a price of \$142,000. The property record card disclosed that a building permit was issued for comparable #1 in August 2014, after the May 2014 sale, and the property subsequently sold in October 2014 for a price of \$142,000. The property record card for comparable #1 also has a photograph depicting the front of the home as of October 29, 2014; the photograph depicts a dwelling in superior condition than the subject property.

In rebuttal, the township assessor office provided a memo asserting that appellants' comparables #1 and #3 were valid sales but appellants' comparables #2, #4 and #5 were invalid sales. There was no explanation as to why three of the appellants' comparables were invalid sales.

In rebuttal, appellants' counsel argued that board of review comparable #1 was an acceptable comparable but the remaining comparables sold in 2013, too remote in time to establish market value as of January 1, 2015. She also asserted that section 16-183 of the Property Tax Code (35 ILCS 200/16-183) provides that the Property Tax Appeal Board is to consider compulsory sales.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the comparable sales submitted by the appellant, which sold for prices ranging from \$16.15 to \$27.75 per square foot of living area, including land, and the initial sale of board of review comparable #1 in May 2014 for a price of \$45,000 or \$24.04 per square foot of living area, including land. The Board gave less weight to board of review sales #2 through #4 as these properties did not sell proximate in time to the assessment date. The Board gave less weight to the November 2014 sale of board of review #1 as it appears the property had been rehabbed subsequent to the May 2014 transaction and was in better condition than the subject dwelling. The subject's assessment reflects a market value of \$91,771 or \$61.02 per square foot of living area, including land, which is above the range established by the best sales in this record. Based on this record 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. 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

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