



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

APPELLANT: TIRELL, LLC  
DOCKET NO.: 15-00327.001-R-1  
PARCEL NO.: 12-02-09-421-007-0000

The parties of record before the Property Tax Appeal Board are TIRELL, LLC, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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:** \$11,700  
**IMPR.:** \$66,300  
**TOTAL:** \$78,000

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 is improved with a tri-level dwelling of frame exterior construction with 2,776 square feet of living area.<sup>1</sup> The dwelling was constructed in 1975. Features of the home include a concrete slab foundation and a 451 square foot square garage. The property has an 11,226 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellant contends overvaluation as the basis of the appeal. The appellant's evidence disclosed the subject sold on June 14, 2013 for a price of \$180,000 and had been advertised for sale as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Real Estate Contract, the Settlement Statement revealing the amount of Broker's Fees paid at settlement, the PTAX-203, Illinois Real Estate Transfer

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<sup>1</sup> The Board finds the best evidence of dwelling size to be the board of review property record card as it has a schematic diagram and calculations of the dwelling size.

Declaration which disclosed the property had been advertised for sale and the Multiple Listing Service sheet. Based on this evidence, the appellant requested the total assessment be reduced to \$60,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,000. The subject's assessment reflects a market value of \$234,587 or \$84.51 per square foot of living area, when applying Will County's 2015 three-year average median level of assessment of 33.25% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that were built in 1975 or 1980. The comparables had varying degrees of similarity when compared to the subject. The comparables were improved with two-story and tri-level dwellings that range in size from 1,948 to 2,276 square feet of living area and are situated on sites that contain from 6,404 to 10,238 square feet of land area. The comparables sold from September 2014 to June 2015 for prices ranging from \$178,000 to \$249,000 or from \$91.38 to \$113.13 per square foot of living area, including land. The board of review's submission also include the PTAX-203, Illinois Real Estate Transfer Declaration for the subject property. The board of review submission also included a statement from the township assessor asserting that the subject had a large two-story addition that was never assessed. Based on this evidence, 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 the subject's sale and three suggested sales for the Board's consideration. The Board gave less weight to the subject's sale due to its 2013 sale date, which is less proximate in time for the assessment date of January 1, 2015. The Board finds the best evidence of market value in the record to be the board of review comparables. These comparables are similar in location, age and other features. These properties sold from September 2014 to June 2015 for prices ranging from \$178,000 to \$249,000 or from \$91.38 to \$113.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$234,587 or \$84.51 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on a total market value basis and below the range on a per square foot basis. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and a reduction in the 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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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: July 21, 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.