



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

APPELLANT: Roger E. & Colleen M. Jage  
DOCKET NO.: 15-00366.001-R-1  
PARCEL NO.: 14-12-16-101-031-0000

The parties of record before the Property Tax Appeal Board are Roger E. & Colleen M. Jage, 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 **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:** \$15,750  
**IMPR.:** \$79,750  
**TOTAL:** \$95,500

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 two-story dwelling of frame construction with 3,470 square feet of living area. The dwelling was constructed in 2008. Features of the home include an unfinished basement, central air conditioning, one fireplace and a three-car garage with 848 square feet of building area. The property has an 11,979 square foot site and is located in Manhattan, Manhattan Township, Will County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased in December 2012 for a price of \$248,000. To document the transaction the appellants submitted a copy of the settlement statement disclosing the settlement date of December 12, 2012 and a purchase price of \$248,000. The seller was identified as Krause Construction, LLC. The appellants also submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration disclosing the purchase price and

indicating the property was advertised for sale. The appellants also completed Section IV – Recent Sale Data of the appeal disclosing the parties were not related.

In further support of the overvaluation argument the appellants submitted a sales analysis using four comparable sales improved with two-story dwellings that range in size from 2,878 to 3,471 square feet of living area and were constructed in 2005 and 2006. Each comparable has a full or partial basement, central air conditioning and a garage. Two comparables were identified as having one fireplace. The comparables were located in Manhattan from .82 of a mile to .93 of a mile from the subject property. The sales occurred from March 2014 to April 2015 for prices ranging from \$219,000 to \$257,000 or from \$72.00 to \$82.40 per square foot of living area, including land. The analysis provided by the appellants had adjustments to the comparables for differences from the subject property to arrive at an “equalized sale price” for each property that ranged from \$261,435 to \$280,048.

Based on this evidence, the appellants requested the subject’s assessment be reduced to \$82,658 to reflect a market value of \$247,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,500. The subject's assessment reflects a market value of \$287,218 or \$82.77 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 evidence provided by the Manhattan Township Assessor. In the documentation the assessor asserted the appellants submitted information on seven comparables, however, in the evidence provided by the appellants to this Board only four comparable sales were utilized. The documentation provided by the assessor disclosed that appellants’ comparable sales #1, #2 and #3 were subject to a Special Service Area (SSA) tax lien with a balance on the single-family homes in the amount of \$24,717.98. The assessor contends the amount of the outstanding tax lien should be considered with the purchase price.

To support the assessment the township assessor provided six comparable sales improved with one, part two-story and part one-story dwelling of frame exterior construction and five, two-story dwellings of frame or frame and brick exterior construction that range in size from 2,766 to 3,620 square feet of living area. The dwellings were constructed from 2003 to 2014. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 380 to 936 square feet of building area. One comparable has a fireplace. Two comparables were located approximately .5 of a mile from the subject property and four comparables were located approximately 1 mile from the subject property. These properties have sites ranging in size from 8,124 to 19,646 square feet of land area. The comparables sold from September 2013 to August 2015 for prices ranging from \$262,000 to \$295,993 or from \$76.24 to \$107.01 per square foot of living area, including land.

Based on this evidence the board of review requested that no change be made to the assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be comparable sale #4 provided by the appellant and comparable sales #1 through #4 submitted by the board of review. These comparables were similar to the subject property in age, style, size and features with the exception each had a smaller garage than the subject property and three of the comparables had no fireplace. These properties sold from June 2014 to August 2015 for prices ranging from \$257,000 to \$276,000 or from \$76.24 to \$84.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$287,218 or \$82.77 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on a square foot basis and well supported given the subject's size and features. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The Board gave less weight to appellants' sales #1 through #3 due to the fact these properties are located in an SSA with a special tax in the amount of \$24,717.98, unlike the subject property. This additional lien would have an impact on the purchase price of these comparables and must be considered and accounted for in adjusting these sales. The Board gave less weight to board of review sales #5 and #6 as these properties were improved with dwellings that were smaller and newer than the subject dwelling. Additionally, it appears that board of review comparables #5 and #6 were new at the time of sale. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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: July 17, 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

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