



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

APPELLANT: Daniel Weber
DOCKET NO.: 15-00373.001-R-1
PARCEL NO.: 06-03-28-301-021-0000

The parties of record before the Property Tax Appeal Board are Daniel Weber, the appellant, 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: \$32,499
IMPR.: \$84,186
TOTAL: \$116,685

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 part two-story and part one-story single-family dwelling of frame construction with 3,104 square feet of living area.¹ The dwelling was constructed in 1990 and is approximately 25 years old. Features of the home include a full basement, central air conditioning, one fireplace and an attached garage with 768 square feet of building area. The property has a 40,083-square foot site and is located in Plainfield, Plainfield Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant provided evidence disclosing the subject property was purchased in August 2012 for a price of \$218,000 or \$70.23 per square foot of living area, including land. To document the transaction the appellant provided a copy of the settlement statement and a copy of the PTAX-

¹ The Board finds the best evidence of the size of the subject dwelling was provided by the board of review, which included a copy of the subject's property record card with a schematic diagram of the subject dwelling.

203 Illinois Real Estate Transfer Declaration identifying the seller as West Town Savings Bank. The transfer declaration indicated that the property was advertised for sale and was a Bank REO (real estate owned).

In further support of the overvaluation argument the appellant submitted a Property Tax Analysis using six comparable sales. The identification and qualifications of the person who prepared the analysis was not disclosed. The comparables are improved with two-story dwellings that range in size from 2,639 to 2,816 square feet of living area. The dwellings were constructed from 1994 to 2000. Each comparable has a full or partial basement, central air conditioning and a garage. Four of the comparables each have one fireplace. These properties sold from November 2014 to April 2015 for prices ranging from \$170,000 to \$205,900 or from \$62.09 to \$78.02 per square foot of living area, including land. The analysis had adjustments to the comparables for differences from the subject property to arrive at adjusted prices ranging from \$227,420 to \$292,845. Using these sales, the analysis arrived at a requested market value as of January 1, 2015 of \$255,738. The appellant requested the subject's assessment be reduced to \$85,244.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,685. The subject's assessment reflects a market value of \$350,932 or \$113.06 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 five comparable sales identified by the township assessor's office. The comparables were improved with a 1.5-story dwelling and four part two-story and part one-story dwellings that range in size from 2,687 to 3,681 square feet of living area. The dwellings range in age from 12 to 24 years old. Each comparable has a full basement, central air conditioning and a garage ranging in size from 638 to 994 square feet of building area. Four comparables each have one fireplace and one comparable has an in-ground swimming pool. Two comparables were located in the subject's subdivision. The subject property was also identified as having a golf course lot as does comparable #2. The sales occurred from September 2013 to August 2014 for prices ranging from \$325,000 to \$439,000 or from \$109.13 to \$135.84 per square foot of living area, including land. To document the comparables the board of review provided copies of their property record cards.

In rebuttal the township assessor's office asserted the appellant's comparables are from "track" subdivisions of lesser quality of construction and smaller lots than the subject property.

In rebuttal the appellant's counsel asserted that board of review sales #2 and #3 occurred in 2013, too remote in time to establish a market value as of January 1, 2015. She also asserted that board of review comparable #2 was of a different style than the subject property; comparables #3, #4 and #5 were located from over 1 mile to approximately 2 miles from the subject property; and comparables #3, #4 and #5 had square foot prices below the market value reflected by 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 appellant presented evidence that the subject property was purchased in August 2012 for a price of \$218,000. The Board gives little weight to the subject's sale as the transaction occurred approximately 28 months prior to the assessment date, which is not proximate in time to the assessment date and not likely to be as indicative of fair cash value as those sales that occurred more proximate in time to the assessment date at issue. Furthermore, the evidence disclosed the subject property was sold by a bank and identified as a Bank REO (real estate owned) on the transfer declaration which calls into question the arm's length nature of the transaction.

The record also contains eleven sales submitted by the parties to support their respective positions. The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. The board of review submission included copies of the property record cards for both the subject property and its comparables. The property record cards provided copies of photographs of the subject dwelling and the comparables, depicting homes that are similar in style and quality of construction as the subject dwelling. Furthermore, the descriptive information of the board of review comparables disclosed that the subject dwelling and the comparables were relatively similar in age, size and features. Additionally, board of review comparables #1 and #2 were located in the same subdivision as the subject property and had very similar lot sizes. The board of review comparables sold for prices ranging from \$325,000 to \$439,000 or from \$109.13 to \$135.84 per square foot of living area, including land. Board of review comparables #1 and #2 sold for prices of \$365,000 and \$350,000 or for \$135.84 and \$116.51 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$350,932 or \$113.06 per square foot of living area, land included, which is within the range established by the best comparable sales in this record and below the range on a square foot basis of the two comparables located in the subject's subdivision. Less weight was given the appellant's comparables as it was asserted by the board of review that these homes are located in subdivisions of lesser quality of construction with smaller lots, which was not refuted by the appellant. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct.

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:

April 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

AGENCY

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