



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

APPELLANT: James & Patricia Byrne
DOCKET NO.: 15-00416.001-R-1
PARCEL NO.: 05-06-11-207-004-0000

The parties of record before the Property Tax Appeal Board are James & Patricia Byrne, the appellants, by James C. Byrne, Attorney at Law in Joliet; 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: \$19,500
IMPR.: \$58,450
TOTAL: \$77,950

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 consists of a one-story dwelling of masonry exterior construction with 2,285 square feet of living area. The dwelling was constructed in 1966. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 575 square foot garage. The property has a 19,101 square foot site and is located in the Timberline Subdivision, Joliet, Troy Township, Will County.

James Byrne appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. The appellants also requested a reduction in the land assessment. The appellant testified that this is a unique subdivision. This subdivision is in an unincorporated area with no sidewalks, no curbs, no city water or sewers. In support of this argument the appellants submitted information on five comparable sales located in the Timberline Subdivision. The comparables are improved with 4, two-story dwellings and 1, part two-story and part split-level dwelling of frame or brick and frame exterior construction and were built from 1959 to 1976.

Four comparables have a partial basement, each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 525 to 768 square feet of building area. The comparables range in dwelling size from 3,055 to 3,725 square feet of living area and have sites ranging in size from 19,481 to 130,680 square feet of land area. The comparables sold from May 2012 to July 2014 for prices ranging from \$110,000 to \$295,000 or from \$33.10 to \$81.83 per square foot of living area land included. The comparables have land assessments ranging from \$19,523 to \$36,670 or from \$.27 to \$1.00 per square foot of land area. The appellants requested that their total assessment be reduced to \$60,000 and the land assessment be reduced to \$19,500 or \$1.04 per square foot of land area.

Under cross-examination, Byrne testified that he obtained the square footage of his comparables from the property record cards and the Supervisor of Assessments website.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,110. The subject's assessment reflects a market value of \$240,932 or \$105.44 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. The subject property has a land assessment of \$21,660 or \$1.13 per square foot of land area.

Appearing on behalf of the board of review was John Trowbridge and Deputy Township Assessor Tam Schwartz from Troy Township Assessors Office.

At the hearing the appellant objected to the board of review's comparables #1 and #2 being sold in September 2015 and October 2015 and that these sales are significantly past the January 1, 2015 assessment date and should be given no weight. The Board reserved ruling.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with two comparables located in the Timberline Subdivision. Trowbridge testified that there were no prior sales of ranch style homes until 2015 in Timberline subdivision. The comparables are improved with one-story dwellings of masonry or frame and masonry exterior construction built from 1959 to 1969. Each comparable has a full basement with one comparable having a walkout, central air conditioning, one or two fireplaces and a garage ranging from 528 to 904 square feet of building area. The comparables range in dwelling size from 1,713 to 2,774 square feet of living area and have sites ranging in size from 22,774 to 43,822 square feet of land area. The comparables sold from October 2014 to October 2015 for prices ranging from \$248,000 to \$295,000 or from \$106.34 to \$144.78 per square foot of living area land included. The comparables have land assessments ranging from \$18,344 to \$30,970 or from \$.66 to \$.87 per square foot of land area. The board of review requested that the appellants' assessment be confirmed.

Under cross-examination, Trowbridge responded that comparable #3 is not in the subject's subdivision. Schwartz testified that the township generally does not pick up finished basements.

In written rebuttal, the appellants disclosed that the board of review's comparable #1 sale price of \$270,000 included two separate lots and a fully furnished walkout basement. The appellants disclosed that the board of review's comparable #3 is in the City of Joliet and has city sewer, city

water, curbs and gutters. The appellants disclosed that the board of review's comparable #3 has a significant amount of land which is double the size of the appellants. The appellants also submitted a brief discussing market value on ranch homes verses two-story homes.

Conclusion of Law

The taxpayers contend in part assessment inequity of the land as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight land equity assessments for the Board's consideration. The Board gave less weight to the appellants' comparables #2 and #4 along with the board of review's comparable #2 based on their considerably larger land size when compared to the subject. The Board gave less weight to the board of reviews comparable #3 due to it being in a different subdivision than the subject.

The Board finds the best evidence of assessment equity to be appellants' comparables #1, #3 and #5 along with the board of review comparable #1. These comparables range in land size from 19,481 to 24,918 square feet of land area and have land assessments of \$19,523 and \$21,666 or from \$.84 to \$1.00 per square foot of land area. The subject's land assessment of \$21,660 or \$1.13 per square foot of land area falls above the best comparables in this record on a per square foot of land area basis. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified resulting in a total revised assessment of \$77,950.

The appellants also contend in part that 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 that after considering the adjustment to the subject's land assessment for assessment inequity a further reduction based on overvaluation is not justified.

In support of the overvaluation argument the board of review submitted three comparable sales. The appellants objected to the board of review's comparable sales #1 and #2 based on their date of sale being after the January 1, 2015 assessment date. The Board overrules the objection finding the objection goes to the weight of the evidence not its admissibility.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the appellants' comparable sales based on their two-story or two-story and split-level design when compared to the subject's one-story design. Furthermore, comparables #4 and #5 sold in 2012, which are dated and less indicative of fair market value as of the subject's January

1, 2015 assessment date . The Board gave less weight to the board of review's comparable #3 due to its location being outside of the subject's neighborhood.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2. These two properties are the most similar comparables in location, dwelling size, age, design and features when compared to the subject and with sale dates in close proximity to the assessment date in question. These comparables sold for prices of \$270,000 and \$248,000 or \$109.22 or \$144.78 per square foot of living area, including land. The subject's revised assessment reflects a market value of \$234,436 or \$102.60 per square foot of living area, including land, which is below the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the revised assessment is supported. Therefore, a further reduction in the subject's assessment is not warranted.

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



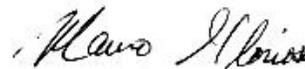
Member

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: October 15, 2019



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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