



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

APPELLANT: Jacqualene Pace
DOCKET NO.: 15-00464.001-R-1
PARCEL NO.: 07-01-02-212-001-0000

The parties of record before the Property Tax Appeal Board are Jacqualene Pace, the appellant, by attorney George J. Relias, of Relias & Tsonis, LLC 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: \$24,750
IMPR.: \$79,170
TOTAL: \$103,920

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 consists of a two-story dwelling of frame construction with 2,347 square feet of living area.¹ The dwelling was constructed in 1984. Features of the home include central air conditioning, a fireplace and a 462 square foot garage. The property has a 10,941 square foot site and is located in Naperville, Wheatland Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$260,000 as of January 1, 2015. The four properties used in the appraisal were located from .57 of a mile to 1.28 miles from the subject property.

¹ The appellant's appraiser reported the subject has 2,272 square feet of living area and supplied a sketch in support. The board of review reported the subject has 2,347 square feet of living area and, also supplied a sketch in support. The Board finds the different dwelling sizes reported by the parties will not impact the Board's decision.

The appellant's evidence included Multiple Listing Service (MLS) sheets for three additional properties that were not used in the appellant's appraisal, however, the proximate location of these properties in relation to the subject's location was not disclosed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,920. The subject's assessment reflects a market value of \$312,541 or \$133.17 per square foot of living area including land, when using 2,347 square feet of living area and using the 2015 three-year average median level of assessment for Will County of 33.25% as determined by the Illinois Department of Revenue.

As to the evidence submitted by the appellant, the board of review argued that only one of the comparables is located within close proximity to the subject, and the property was purchased by a rental company.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales that were located from .20 to .60 of a mile from the subject property. The sales occurred from March 2014 to July 2015 for prices ranging from \$308,000 to \$352,500 or from \$148.51 to \$176.47 per square foot of living area, including land.

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 Board finds the best evidence of market value to be the board of review's comparable sales. These sales occurred from March 2014 to July 2015 and sold for prices ranging from \$308,000 to \$352,500 or from \$148.51 to \$176.47 per square foot of living area, including land. The subject's assessment reflects a market value of \$312,541 or \$133.17 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. The Board gave less weight to the appellant's appraisal's result and the three additional comparables presented by the appellant due to their distant location from the subject. Based on this evidence the Board finds 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(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

Acting 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 20, 2017



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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