



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

APPELLANT: Richard Halm
DOCKET NO.: 15-01088.001-R-1
PARCEL NO.: 12-02-16-307-079-0000

The parties of record before the Property Tax Appeal Board are Richard Halm, the appellant; 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: \$10,200
IMPR.: \$76,400
TOTAL: \$86,600

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 aluminum siding and brick veneer exterior construction that has 2,695 square feet of living area. The dwelling was constructed in 2001. The home features an unfinished lookout basement, central air conditioning, a fireplace and a 479 square foot garage. The subject has a 9,040 square foot acre site. The subject property is located in DuPage Township, Will County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming both assessment inequity and overvaluation as the bases of the appeal. In support of these claims, the appellant submitted a grid analysis of three comparables located within three blocks of the subject. The comparables consist of two-story dwellings of aluminum siding or aluminum siding and brick veneer exterior that were 14 to 18 years old. The comparables have full or partial basements, central air conditioning and two or three car garages that contain 479 or 570 square feet of building area. One comparable was reported to have a fireplace. The dwellings range in

size from 2,470 to 3,226 square feet of living area and are situated on sites that range in size from 10,879 to 11,258 square feet of land area. The comparables have improvement assessments ranging from \$65,700 to \$77,100 or from \$23.90 to \$26.60 per square foot of living area. The comparables have land assessments ranging from \$8,700 to \$10,200.

The comparables sold from August 2013 to December 2014 for prices ranging from \$225,000 to \$265,000 or from \$82.15 to \$92.06 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$86,600. The subject's assessment reflects an estimated market value of \$260,451 or \$96.64 per square foot of living area including land area when applying Will County's 2015 three-year average median level of assessment of 33.25%. The subject property has an improvement assessment of \$76,400 or \$28.35 per square foot of living area. The subject property has a land assessment of \$10,200.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal, four land assessment comparables, three improved assessment comparables and three improved comparable sales. The evidence was prepared by the township assessor.

The four land comparables are located along the same street on either side of the subject property. Based on the aerial photograph, the lots are similar in site size when compared to the subject. In addition, the sites back to open land owned by the park district, like the subject. They each have a land assessment of \$10,200, like the subject.

The improved assessment comparables are located within the same subdivision as the subject. They consist of two-story dwellings that were built in 2001. Two comparables were reported to have brick front exterior construction. Two comparables have lookout basements and one comparable has a full standard basement. Two comparables have a fireplace and each comparable has a two-car or three-car garage. The dwellings range in size from 2,470 to 2,695 square feet of living area. The comparables have improvement assessments ranging from \$72,000 to \$83,100 or from \$29.15 to \$33.64 per square foot of living area.

The comparable sales are located within the same subdivision as the subject. They consist of two-story dwellings that were built in 2001 or 2002. The comparables have full or partial standard basements, one comparable has a fireplace and each comparable has a two-car or three-car garage. The dwellings contain 2,470 square feet of living area and are situated on sites that range in size from 12,029 to 12,991 square feet of land area. They sold from September 2013 to November 2014 for prices ranging from \$250,000 to \$260,000 or from \$101.21 to \$105.26 per square foot of living area including land.

With respect to the appellant's evidence, the assessor argued comparable #1 is an interior lot, comparable #2 backs to a major road and comparable #3 backs to a park and industrial property. The assessor argued improved assessment comparable #3 is larger in dwelling size when compared to the subject. The assessor argued comparable sales #1 and #2 are "invalid" bank

sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued assessment inequity as one of the basis to 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 appellant failed to meet this burden of proof.

With respect to the subject's improvement, the record contains six assessment comparables for the Board's consideration. The Board gave less weight to comparable #3 submitted by the appellant due to its larger dwelling size when compared to the subject. The Board finds the remaining five comparables are more similar when compared to the subject in location, design, age, dwelling size and features. They have improvement assessments ranging from \$65,700 to \$83,100 or from \$26.11 to \$33.64 per square foot of living area. The subject property has an improvement assessment of \$76,400 or \$28.35 per square foot of living area, which falls within the range established by most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

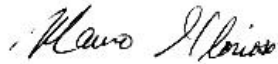
With respect to the subject's land assessment, the parties submitted assessment information for six land comparables. The Board gave less weight to the comparables submitted by the appellant. Comparable #1 is an interior lot, comparable #2 backs to a major road and comparable #3 backs to a park and industrial property, unlike the subject which backs to open land owned by the park district. The Board finds the land comparables submitted by the board of review are more similar when compared to the subject due to their proximate location and site size. These comparables are located along the same street on either side of the subject and back to open land owned by the park district, like the subject. They each have a land assessment of \$10,200, like the subject. Therefore, no reduction in the subject's land assessment is warranted.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation as an alternative basis of the appeal. 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.

The record contains six comparable sales for the Board's consideration. The Board gave less weight to comparable #3 submitted by the appellant and comparable #3 submitted by the board of review. These properties sold in August and September of 2013, which are dated and less

indicative of market value as of the subject's January 1, 2015 assessment date. The Board finds the four remaining comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size and most features. These properties sold from May 2014 to December 2014 for prices ranging from \$225,000 to \$260,000 or from \$85.00 to \$105.26 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$260,451 or \$96.64 per square foot of living area including land, which falls within the value range established by the most similar comparable sales on a per square foot basis. 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 its assessment is supported. Therefore, no reduction in the subject's assessment is 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: 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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