



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

APPELLANT: Thomas Cahill
DOCKET NO.: 15-01089.001-R-1
PARCEL NO.: 07-01-01-207-083-0000

The parties of record before the Property Tax Appeal Board are Thomas Cahill, the appellant, by attorney Thomas J. Thorson, of Raila & Associates, P.C. 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: \$30,150
IMPR.: \$166,773
TOTAL: \$196,923

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 frame dwelling containing 3,715 square feet of living area. The dwelling was built in 1999. Features of the home include a full unfinished basement, central air conditioning, 2 fireplaces and a 761 square foot garage. The subject 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 information on 18 comparable properties. They are described as 2-story dwellings of brick and frame construction ranging in age from 11 to 25 years old. They range in size from 2,667 to 3,400 square feet of living area with no dwelling size given for one comparable. The comparables have varying degrees of similarity to the subject. They sold from April 2012 to July 2015 for prices ranging from \$390,000 to \$533,000. No information was provided on sale price per square foot of living area for the comparables. The appellant also

submitted MLS Listing Sheets of the comparables as well as a map of the comparables that did not show the subject's location. Based on this evidence, the appellant requested the total assessment be reduced to \$153,910 or a market value of approximately \$461,776 or \$124.30 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,923. The subject's assessment reflects a market value of \$592,250 or \$159.42 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 seven comparable sales which, according to the board of review, are all of the sales occurring in the same subdivision as the subject between 2012 and 2015. They are described as two-story frame or brick and frame dwellings that range in size from 2,971 to 3,960 square feet of living area. They were built between 1997 and 2000 and are located within .16 of a mile from the subject. The comparables feature basements, one with finished area, central air conditioning, one fireplace each and garages that range in size from 516 to 859 square feet of building area. The comparables sold between March 2012 and June 2015 for prices ranging from \$460,000 to \$635,900 or from \$146.08 to \$175.86 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of 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 Board gave less weight to all 18 of the appellant's comparables based on locations in different subdivisions from the subject, significantly smaller or missing dwelling sizes and/or sale dates in 2012 or 2013 which are dated and less indicative of market value as of the subject's assessment date of January 1, 2015. The Board also gave less weight to board of review comparables #2 through #7 based on their smaller dwelling sizes and/or sales occurring in 2012 and 2013. The Board finds the best comparable in the record is board of review comparable #1 which was most similar to the subject in style, exterior construction, age and dwelling size and is located in the same subdivision and on the same block as the subject. It sold in June 2015 for \$580,000 or for \$158.90 per square foot of living area including land. The subject's assessment reflects a market value of \$592,250 or \$159.42 per square foot of living area, including land. The subject is slightly higher than the most similar comparable in the record on a total market value basis as well as a per square foot basis. This small difference is logical given the subject's newer age, larger size and superior features including one additional full bath and 2 fireplaces. The Board finds a reduction in the subject's assessment based on overvaluation 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: May 15, 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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